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THE LEAGUE'S BUSINESS

Boston Meeting a Success.—Great credit is due to Prof. W. B. Munro and Dr. A. C. Hanford of Harvard for the comfortable facilities provided for our annual meeting at Harvard and Boston, November 10-12; and to Prof. Thomas H. Reed, who had charge of the program. The meeting was unquestionably one of the best of recent years. A fuller account will appear in our next issue.

The first day was devoted to the sessions of the Governmental Research Conference and National Civic Secretaries Association, who met jointly with the League on the two succeeding days. An unannounced honor was conferred upon us by the presence of Charles W. Eliot, president-emeritus of Harvard, who spoke at the session on metropolitan planning and was a guest at the luncheon, at which Cincinnati's new charter amendment was discussed.

The program was carried through as announced with one exception. For the first time in his life, Professor Munro was confined in hospital, the cause being an attack of tonsilitis; and on this account it was necessary to cancel the debate scheduled for the luncheon sessions on Tuesday and Wednesday between the college professors and the municipal researchers. Dr. Lent D. Upson substituted excellently on Tuesday with an address on the adoption of manager government with P. R. in Cincinnati; and on Wednesday the Hon. Henry L. Shattuck, chairman of the Ways and Means Committee of the Massachusetts House told what the budget system had done for Massachusetts in the way of economy and scientific debt handling.

At the banquet on Tuesday evening, at which President A. Lawrence Lowell was toastmaster, President Frank L. Polk delivered the annual presidential address and Dr. Charles A. Beard spoke on the influence of America upon municipal affairs in the Orient.

Vice-President Richard S. Childs presided at the business meeting on Monday evening, which was enlivened by songs by the Harvard Glee Club and was followed by a smoker given by the Committee on Local Arrangements. A full report of the business transacted will appear in the January number.

The following officers were elected to fill vacancies arising this year:

President—Frank L. Polk, New York.

Vice-Presidents—George Burnham, Jr., Philadelphia; Richard S. Childs, New York; Carter Glass, Lynchburg, Va.; William B. Munro, Harvard; W. D. Lighthall, Montreal; Meyer Lissner, Washington, D. C.; A. Lawrence Lowell, Harvard University; J. Horace McFarland, Harrisburg; C. E. Merriam, Chicago; Julius Rosenwald, Chicago; L. S. Rowe, Washington, D. C.; Belle Sherwin, Cleveland; A. Leo Weil, Pittsburgh.

Treasurer—Carl H. Pforzheimer, New York.

To fill vacancies on the Council in class of 1925—C. A. Dykstra, Los Angeles; Dr. Lent D. Upson, Detroit.

Council, Class of 1927—Charles A. Beard, New York; Mrs. Craig C. Miller, President, Michigan League of Women Voters; Harland Bartholomew, St. Louis; Edwin A. Cottrell, Leland Stanford University; Louis Brownlow, City Manager, Knoxville, Tenn.; Dr. Frank H. Sommer, Dean of New York University Law School; Edward M. Bassett, New York; Prof. Thomas H. Reed, Michigan University; Mrs. F. Lewis Slade, President, N. Y. League of Women Voters; Lawrence Tanzer, New York.

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DIRECT PRIMARY LITTLE USED IN COUNTY ELECTIONS IN IOWA

BY WARREN L. WALLACE

Iowa State Teachers' College

THE Iowa law designates the first Monday in June as the time for the primary election held for the purpose of selecting candidates for township, county, and state officers, as well as for the congressional positions.

A brief survey of the last primary election was made to ascertain certain facts such as the extent to which the primary is really used by the people in the selective process; how many candidates enter the field; and the number of real contests for the county offices. Reports were received from 59 of the 99 counties of the state and from these the following compilation was made.

The total number of offices listed for the 59 counties is 413 exclusive of the members of the board of supervisors. Out of this number the Republicans had contests in 175 and the Democrats in 28. There were 217 offices for which the Republicans had only one candidate in the field and 194 in which the Democrats had but one candidate. For 21 offices the Republicans had no candidates whatever and for 191 the Democrats had none.

The largest number of contests were for the offices of sheriff and county attorney. The sheriff's office carries with it a compensation specified by

TABLE SHOWING NUMBER OF CONTESTED AND UNCONTESTED NOMINATIONS FOR COUNTY OFFICE.

County Office	Party	Number of Counties With Contests	Number of Counties Without Contests	Number of Counties Without Candidates
Auditor.....	Rep.	20	37	2
	Dem.	2	34	23
Treasurer.....	Rep.	23	35	1
	Dem.	2	31	26
Clerk of Court.....	Rep.	20	33	1
	Dem.	0	32	27
Sheriff.....	Rep.	42	17	0
	Dem.	15	23	16
Recorder.....	Rep.	26	32	1
	Dem.	2	30	23
Attorney.....	Rep.	33	25	1
	Dem.	2	23	34
Coroner.....	Rep.	11	33	15
	Dem.	1	16	42

law, but there is in addition to this a certain income that is derived chiefly from the board of prisoners and from mileage allowances. The county attorney also receives a stated salary which is determined by the population of the county. In addition to this there is an almost equal amount that comes from fines and the serving of papers, making the office a reasonably attractive one from point of view of the financial return. These conditions probably have some bearing on the large number of contestants for these places.

In ten of the counties there was not a single Democratic entry. An explanation of this situation may be found in the fact that there have been only two Democratic victories in these ten counties in the elections held in 1910,

1914, 1916, 1918, and 1920. Naturally, the Democratic contests occurred in the counties where the Democrats have been successful or have shown considerable strength.

So far as the Democrats are concerned, it may be said that the primary serves no serious purpose. If the ratio for the entire state continued the same as in the number of counties reported, they would have made use of it as a nominating process in only about 5 per cent of the offices. On the other hand, the Republicans who carry most of the counties did not crowd into the primaries. For far more than one-half of the places there was no contest, although in many cases the nomination constitutes an election.

It is clear that the primary is not in active use in county elections in Iowa.

THE FIXED QUOTA FOR USE IN PROPORTIONAL REPRESENTATION

BY EMMETT L. BENNETT

Cleveland

The fixed quota is recommended as preferable to the standard formula of the Hare Systems. :: :: :: :: :: :: ::

CHARTER draftsmen who are to incorporate proportional representation into their works should well consider the definite fixing of a quota, rather than the use of the standard formula for determining a quota to elect a fixed number of persons. They may find reasons in its favor sufficient to conclude their choice.

MORE READILY UNDERSTOOD

In one aspect it is greatly preferable, namely, the ease with which the quota can be explained. For, simple as the principle is which underlies the standard formula, it manages to mystify

great numbers of voters whose minds are not to be diverted from it to the questions of judgment upon which they should vote. In the Cleveland campaign an unconscionable amount of effort, absolutely and in relation to that devoted to other topics, was spent upon the justification of that formula. Speakers, writers, demonstrators, of all degrees of technical competence, endeavored to spread the understanding. In despite of their exertions many an elector emerged from the struggle without mastering it, and without having given his best attention to the less irrelevant subjects before him. If the char-

ter avoids this by definitely stating that whoso gets a thousand, or five thousand, or another fixed number of votes shall be elected, the task of familiarizing the electorate with the mechanics and merits of proportional representation may get under way with more than half of its terrors dissipated.

It is not a disadvantage that with a fixed quota the number elected might vary from election to election. Indeed, such a variation would mirror constantly and precisely the degree of civic interest or lack thereof on the part of the voters. The congregation of nonvoters could more clearly see the fruits of their own indifference in the shape of empty seats than they do when the same number are elected by a small turnout as by a large. The voter would by the same token be incited to make and mark as many choices as he conscientiously could, since the becoming ineffective of his ballot would then show up in a reduction of the number of persons elected, whereas under the standard formula it merely gives the electing power to a smaller number. Thus a number of candidates were successful in the Cleveland election who did not receive the full quota.

VALUE OF A VOTE DOES NOT VARY

In a city so large as to be divided into districts the fixed quota will automatically keep the value of a vote upon a parity in all districts. The usual formula is more than likely to give a differ-

ent weight to a vote in each district. The difficulty of apportioning the city in the first instance, the difference of voting habits, the different rates of growth, the different quota factors due to differences in numbers elected, all make against success for any attempt to keep the value of an individual vote equal throughout the city. Thus the four Cleveland districts had each a different quota, two approximately equal, another about two thirds as high, and the last about five eighths as high as the first two. It meant that in the two high districts it took eight voters to exercise as much influence as did six or five respectively in the others. In any city which is not divided into districts such a situation could not arise under either formula.

The use of a fixed quota involves one slight change in the counting rules, besides eliminating the directions for calculating the quota. It is easily conceivable that in the counting process the continuing candidates might be reduced to one or two, each having close to the quota, but not the full number. It would seem better in such case to determine upon a major fraction of a quota which should suffice to elect, rather than to defeat a candidate for want of but a few votes. The rule to take care of the situation is easily devised according to the preferences of the parties concerned in drafting the charter.

WHY THERE SHOULD BE AN ASSISTANT CITY MANAGER¹

BY C. W. KOINER

City Manager of Pasadena, California

In a busy city the manager's time is largely consumed in planning, financial supervision and meeting the public. On the operating side there is need for an assistant. :: :: :: :: :: ::

THE need for an assistant city manager has been apparent for some time, especially in a city doing a large amount of work. The need is not so evident in a small city where the manager can engage all necessary assistance without designating any particular one as assistant city manager.

However, in the larger cities where the city manager is charged with the administration of all departments, the demands upon his time are such that it is imperative he have assistance. It has always been considered that the heads of departments are assistants to the city manager, but there seems to be a need for someone designated with authority to act in the absence of the city manager, and in conjunction with him in handling certain departmental matters.

ASSISTANCE IN CO-ORDINATING DEPARTMENTS

In Pasadena the city manager is responsible for the administration of all departments except the library and legal department. This responsibility includes two utilities,—electric light and power and water departments,—city farm, rock crushers, incinerator and sewage disposal works, besides force account work in the public works department, which employs constantly two steam shovels on the public work that is now under way. The city has over 1,000 acres of parklands, which

are being improved from year to year. There are seventeen departments of the city under the direction of the city manager, consisting of thirteen heads and from 1,000 to 1,200 employees, who require not only the constant attention of their heads, but other assistance that may reasonably come from the co-operation and help of the assistant city manager. It has been our policy to consolidate departments as much as possible. All department heads report directly to the city manager. Weekly conferences are held with the heads of departments. The city manager makes it a point to see the public at least two hours a day, his secretaries handling the details with the public as far as possible. He also meets with the board of directors at all meetings. I am referring to Pasadena only as a concrete example.

Our assistant city manager is at the present time in charge of the supervision of plans for and the erection of five civic buildings, namely, City Hall, Central Library, Auditorium, Branch Library and Central Police Station. These buildings are all being planned by architects and soon will be under construction. They will require a large part of his time.

The assistant city manager also is in charge of the sewage disposal works, the construction of which he supervised. He has also been in charge of the reconstruction of an incinerator.

He occupies the position of chairman

¹ Read before the League of California Municipalities, October 8, 1924.

of the city safety committee, comprising the city engineer, chief of building inspection department, chief of police, chief of fire department, and a representative of the chamber of commerce and one of the automobile association. The purpose of this committee is to study traffic conditions in the city and make recommendations.

THE MANAGER PLANS; THE ASSISTANT HELPS OPERATE

The work such as the assistant city manager in Pasadena is doing must necessarily be done by someone, whether designated assistant city manager or not, and in those cities with a similar amount of public work under way there is someone who has to do the work of the assistant city manager, whether he is put in this classification or not. For particular reasons some cities refrain from establishing another office in connection with the manager form of government. The public must be made to see the importance and the need of this office. The city manager can get along without an assistant but he will designate some of his heads or employ additional help to do the work that the assistant city manager would do if the office were established.

The municipal corporation is, itself, usually the largest corporation within the city limits. In our own city the amount of money involved in administering the city's business the past year was \$9,323,211.09. This includes utilities, bond moneys and all public improvements, etc.

The municipality's business is greatly diversified. Constant attention must be given to the operative departments, and it is no small matter to look after the city's finances, and when the time that has to be given by the city manager to the general public is taken into consideration, there ought not to be any question whatever as to the rightful

place of an assistant city manager in the organization.

In some cases the assistant city manager can be put as the head of a department. He is of considerable value to the organization where he can be put in charge of the direction of new activities, and in aiding and helping heads of departments, improving the operation of their respective departments. Eternal vigilance is the price of efficiency.

A TRAINING GROUND FOR MANAGERS

It is an advantage to larger sized cities to have in their organization an assistant city manager, who can take the place of the manager in his absence or in case of resignation. It is embarrassing to a city to have to cast about for a new manager at times, and it is a great advantage to have one who is trained in the city's service. Therefore, it seems the time is opportune to establish the office, convincing the public as to its need, apprising them of the fact that we already spend the money for the service in extra help when we employ a special engineer or engage special service, even if we do not establish the position of assistant city manager.

The city manager owes it to the profession to improve it in every possible way. He should aid in the training of an assistant, not only to take his place if it should become vacant, but to fill the position of manager in any other city to which he might be called. It is well known that there has been a crying need for trained city managers because of the rapidity with which this form of government has grown. The success of this form of government depends largely upon the ability and the service rendered by the manager first engaged to administer the affairs of the city adopting this form of government.

The pertinent part of the ordinance providing for an assistant city manager

in Pasadena is as follows: "The incumbent of said office shall perform such duties as may be assigned to him by the city manager, and in the absence or disability of the city manager shall act in his place and stead. In such matters

as may be delegated to him by the city manager, the assistant city manager may, in the name of his principal, execute and sign such official documents as may be necessary to carry out the duties so delegated."

PRESENT STATUS OF ZONING IN MISSOURI

BY HARLAND BARTHOLOMEW

City Planning Consultant, St. Louis

The St. Louis Zoning ordinance was declared unconstitutional by a divided court and property owners must resort to the expensive, piecemeal method of injunction suits, upon which, curiously enough, the supreme court seems to look with favor. :: :: :: ::

THE four to three decision of the Missouri supreme court invalidating the St. Louis zoning ordinance has produced a chaotic condition in St. Louis as well as in other communities of the state. The opinion of the four majority members of the court, rendered October 6, 1923, left much doubt as to what had actually been decided. Careful reading of the majority decision implied that the St. Louis zoning ordinance had been declared invalid because the city possessed insufficient authority to enact such an ordinance. A strong motion for a rehearing was again asked by the city on the ground that prior decisions of the court not cited previously in the zoning cases clearly showed that St. Louis enjoyed sufficient delegation of power to enact a zoning ordinance. On November 20, 1923, Judge Graves rendered an opinion, concurred in by three of the six other members of the court, wherein it was admitted that St. Louis enjoyed sufficient delegation of the police power to enact a zoning ordinance, but denying the validity of the ordinance on the ground of unconstitutionality. Particular stress was laid upon the

fact that the constitution of Missouri differed from that of the United States and from many other state constitutions in that the private property clause contained the words "or damaged," this particular clause of the constitution reading "private property shall not be taken or damaged for public use, etc."

SPECULATIVE BUILDING STIMULATED

The effect of the decision in St. Louis was to release a flood of speculative building. It has done incalculable damage to neighborhoods and districts that had been solely dependent upon the zoning ordinance for protection and stabilization. A conservative estimate of the damage done by inappropriately located stores, filling stations and apartment houses would amount to several million dollars. The result of this has been to strengthen the public demand for zoning, provisions for which it is exceedingly difficult to draft in such form as will presumably meet the views of the majority members of the court as expressed in their last two decisions.

Kansas City and several small

suburban communities about St. Louis have passed zoning ordinances under authority of special legislative acts secured previous to the supreme court decisions in the St. Louis cases. These communities are still enforcing their ordinances. While they have succeeded so far in keeping cases out of the supreme court it is doubtful if the court will take any different stand with respect to these ordinances, for the court presumably must repeat what it said in the St. Louis cases, inasmuch as the state constitution can not logically be interpreted to apply differently to different communities in the state.

THE INJUNCTION UTILIZED

The flood of speculative building in St. Louis forced private property owners to resort to various means of protection. An ordinance was introduced in the board of aldermen proposing special permits for all garages and oil filling stations depending upon neighborhood property owners' consents, but the city law department advised against its passage in view of previous supreme court decisions against this character of local legislation. The only apparent protection possible appeared to be resort to injunction proceedings, and this instrumentality has been widely and effectively used. Oddly enough the supreme court seems to look with the kindest favor upon injunction suits, and has sustained several such injunction suits brought by property owners. Likewise the lower courts have been inclined to protect the rights of private property from invasion by various uses, even though those uses are admitted by the lower and higher courts not to be nuisances *per se*. In one case, *Turemen, et al., vs. Ketterlin, et al.*, the supreme court sustained an injunction brought against the operation of an undertaking establishment in a residence district on the

ground that it tended "to destroy the comfort, well being, and the property rights of the owners of homes therein." Other undertaking establishments and filling stations have been successfully enjoined from operating in residence districts.

It will be remembered that one of the leading cases against the St. Louis zoning ordinance was *Penrose Investment Co. vs. the City of St. Louis*, wherein it was desired to build an ice manufacturing plant in a district zoned as residential. Following the setting aside of the St. Louis zoning ordinance by the supreme court in November, 1923, the Polar Wave Ice and Fuel Company secured building permits and proceeded to erect a \$250,000 electrically driven ice plant. Construction on the building was hastened. Meanwhile the owners of the many small homes in the neighborhood, being themselves unable to finance an injunction proceeding, sought the assistance of the St. Louis Chamber of Commerce, whose board of directors authorized their attorney to protect the interests of the home owners. The ice plant was just about completed excepting only the roof, machinery installed and the building practically ready for operation when an injunction against its operation was granted by the circuit court. This case undoubtedly will be appealed to the supreme court, as have most of the other injunction proceedings.

SUPREME COURT AS A ZONING COMMISSION

It will thus be seen that the supreme court of Missouri has set itself up practically as the zoning commission of all the communities in the state, itself preventing invasion of residence districts on the same grounds as zoning ordinances, but nevertheless denying to local councils the right to

legislate in these matters. It is difficult, if not prohibitive from the standpoint of expense, for all property owners to be sufficiently alert to protect their property from deteriorating influences, particularly where invasions of an insidious and apparently less harmful nature take place. Where no comprehensive plan for the regulation, use and development of property exists great uncertainty must arise as to suitability of development at any given time, and little permanent constructive building can be expected. Certainly no great and lasting city ever was or can be satisfactorily built upon injunction proceedings. The only opponents of zoning that ever existed in St. Louis were the speculative builders and a small proportion of the real estate fraternity. Public sentiment is stronger than ever in favor of zoning, and it is hoped that gradually the courts will come to realize, appreciate and sustain what is certainly supported by the preponderance of public opinion.

Numerous conferences have been held looking toward means of securing zoning practices that will meet with the favor of the courts. The close division of the court has caused a widespread difference of opinion among attorneys best qualified to give advice

in the present emergency. Some advocate a constitutional amendment. Such an amendment was submitted to the voters of the state as a part of the new state constitution at an election in February of this year. Unfortunately the zoning clause was not a distinct issue, but merely a part of one section dealing with municipalities which was overwhelmingly defeated for other reasons. Zoning was not a sufficiently great issue in the larger rural sections of Missouri to gain sufficient support for the passage of this amendment, even though it did carry by substantial majorities in St. Louis, St. Louis county and Kansas City. At the present time it is proposed to submit to the coming legislature a new zoning act modeled after that of the standard zoning enabling act prepared by the United States Department of Commerce, under which it is hoped that operation of the board of appeals and provision for certiorari procedure will make possible the same degree of protection in Missouri cities as is now enjoyed by the citizens of communities in our neighboring states of Kansas and Iowa, as well as in Wisconsin, Pennsylvania, New York, Massachusetts, Louisiana and California, the supreme courts of which states have sustained the zoning principle.

GARBAGE AND REFUSE DISPOSAL A MATTER OF CLEANSING RATHER THAN HEALTH¹

BY M. N. BAKER

Associate Editor, Engineering News-Record

The cleansing service is primarily a question of adaptability and cost. Methods of collection, transportation and disposal are not related to health. It should be entrusted to the public works department.

PUBLIC health and municipal efficiency unite in demanding a functional classification of city activities and the assignment of each to the municipal department best fitted to render the service in question. This is also an essential to budgetary control of municipal finances, which is a factor in municipal efficiency now slowly but surely gaining recognition in progressive American municipalities.

To take the most exalted view of the subject, cleanliness is next to godliness. To take a humbler view, dirt is matter out of place. Whichever view or whether both be taken, the chief end and aim of garbage and refuse disposal is to remove from our dwellings, our yards, our sidewalks, our streets, and, in some instances, from within our cities, a variety of residual or rejected material which, in its original entity, was useful and pleasurable but has become mere waste, matter out of place, awaiting, perchance, restoration to use, but at worst to be disposed with the least possible offense and at the lowest possible cost.

PUBLIC HEALTH NOT VITALLY AFFECTED

Functionally, who can dispute that the collection and disposal of garbage, ashes, waste paper, bottles, tin ware and other metals naturally falls to the

public works or engineering rather than to the health department? Even those who see a material health menace in garbage, rubbish, and ashes, must in reason admit that sewerage and sewage disposal have a more, and water supply an infinitely more, vital relation to public health than does the scavenging or cleansing service; yet in not one city out of a thousand is a sewerage system, and in no American city to my knowledge is a water-works plant operated by a health department.

Perhaps all who hear or read these words agree with me that, as a matter of municipal administration, garbage and refuse collection and disposal should not be conducted by the health department but some may believe that, nevertheless, the goodness or badness of the service, by whomsoever rendered, vitally affects the public health. Substitute *vaguely* for vitally and I agree. In parts of the country where there is material danger of plague dissemination by rats, I might waive the qualifying word vaguely. I willingly agree also with those who claim that garbage, improperly stored at houses, improperly collected and dumped, attracts flies; and that the assemblage of flies where open privies are also tolerated may spread typhoid and less serious intestinal disturbances. Rarely, in my opinion, would the assemblage of rats and flies, due to

¹ A paper read before the annual convention of the American Society of Sanitary Engineering.

garbage, affect the public health to a degree *that could be scientifically reported in terms of vital statistics*, as two or three decades back it was commonly, and as it still is occasionally, possible to measure the effects of a polluted water supply by sharp rises in the typhoid curve.

Since I do not belittle garbage and refuse disposal as a cleansing service and think it probable that most engineers, at least, believe with me that the service should not be under the health department, why, it may be asked, do I persist in urging that the service has little relation to public health? One reason, and perhaps a sufficient one, is because, the country over, most of our city fathers still act upon the assumption that garbage disposal is largely a health matter—when they act at all or adopt what they conceive to be thorough-going measures. But they act through the emotions, spasmodically, and not in accordance with well-informed and reasoned judgment. The emotions, with others as well as city fathers, cannot always be kept at a high pitch. Consequently, garbage and refuse disposal, in most of our cities, has its ups and downs. It is in a continual state of change. Disposal plants, regardless of kind or cost, are no sooner built than abandoned. I strongly believe that one great reason for this is because so many of these plants are built in the name of public health and through arousing sentimental emotions. The emotions die; the plant suffers from lack of appropriations and proper management; if not abandoned by the city administration that built it, very likely it will be shut down by its successor. After a bit, another emotional campaign will result in another and like cycle. Many cities have had several of these—and thus collectively have wasted many thousands of dollars.

THOROUGH CLEANSING AT LOW COST THE GOAL

Coming now to what some may consider the more practical phases of garbage and refuse disposal—whether classed as a health or cleansing service—what are the prime essentials? To go no further than a twofold classification, I would say they are thorough cleansing and the lowest reasonably possible cost, low cost being essential if appropriations for continuously good services are to be obtained. The first and most important thing is to get garbage and other decomposable material away from house or market before it becomes a nuisance and without creating a nuisance in the removal process, which includes transportation. Prevention of nuisance at the point of origin rests primarily with the householder or storekeeper, through the provision and use of proper containers, and secondly upon the frequency of service rendered by the cleansing department. Covered, water-tight, metal containers fulfill the first condition and collection from once a day to once a week, varying with seasonal and other local conditions, the second.

Wrapping garbage and washing garbage cans are, as a rule, more a matter of local fad and fancy than of good cleansing, and may generally be left to be determined by local sentiment. I defy any one to prove, in terms of vital statistics and by rules of evidence, that either garbage wrapping or can washing has any effect upon public health. Wrapping interferes with disposal by feeding to hogs or by reduction. The double-can system is obviously more costly than the much more usual and generally satisfactory system of a single and relatively small can, left to the householder to wash according to the sensitiveness of the family nostrils.

The sanitary transportation of gar-

bage, after collection, is chiefly a matter of water-tight, covered, metal wagons, which may be washed as often as local conditions demand.

If, as I believe, it is impossible to prove any direct relation between the garbage collection and transportation service and health, it is still more impossible to establish such a relation between final disposal and public health. In either case there is the more or less remote possibility of the sort of health impairment that comes through any material public nuisance, be it offense to eye, ear, or nose. Good cleansing will guard against anything serious of this kind.

VARIOUS METHODS OF DISPOSAL

The choice between various available methods of final disposal is chiefly a matter of economy but various local conditions may be such that one method of disposal may require a more distant location than another and thus perhaps materially increase the cost of transportation. Taking into account size of town or city, density of population within and without the municipality as bearing upon location of the disposal works, topography, character of soil and use of lands in outskirts or outside the city, market for hogs, fertilizer, etc., and, though rarely under American conditions, possibility of sale of steam or electric power, choice may be made between (1) burial under shallow layers of earth; (2) sanitary fills, which may be of considerable depth, if only the top and as much as may be of the slope is kept covered with ashes or earth; (3) incineration; (4) feeding to hogs; or (5) reduction, for the recovery of grease and tankage. The order in which these five methods is given has no significance. For obvious reasons, earth burial is likely to be available for only relatively small communities, but it might be used for considerably larger

ones than usually practice it. The sanitary fill depends more upon topography, accessibility of land that needs filling, etc., than size of city. Hog feeding has been and may be used for cities of considerable size, as witness Los Angeles today. Reduction is generally considered available only for cities of say 100,000 or more. Incineration is readily adaptable to places of the smallest or the largest size, (theoretically, at least, for the latter by multiplication of plants and consequent reduction of length of haul). I say "theoretically" because recent and current American experience shows much difficulty in locating incinerators in populated districts or even where there are many industrial plants.

If I have already indicated it, let me reiterate that the choice between these and possibly other methods of disposal is not a matter of health, nor of cleansing *per se*, but of adaptability to local conditions, including relative cost. These questions of adaptability and cost, not forgetting methods of collection and transportation as related to methods of disposal, are engineering questions. Pertaining as they do to collection and to day-by-day disposal operations, they are ever recurring. They can be best and only answered by engineers.

If most of what has been said relates to garbage, it should, nevertheless, be understood that the same line of argument applies also to all other classes of refuse properly dealt with by a cleansing department. The other classes, except dead animals, etc., have even less relation to health than has garbage, but their efficient disposal is likewise work for engineers to direct.

In conclusion, the entire cleansing service, from choice of methods, through design, construction, test, and operation of plant, is engineering in character. It should therefore be entrusted

to a city department whose function it is to design, construct and operate public works. That department should include in its staff one or more engineers experienced and competent in garbage and refuse disposal. When

it does not include such a man or men, then, until they can be and are found and employed, and from time to time as special problems arise, a consulting engineer versed in these subjects should be employed.

ROTTEN BOROUGHES AND THE CONNECTICUT LEGISLATURE

BY LANE W. LANCASTER

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The Connecticut system of representation by local units of government rather than on a basis of population is bad in theory but has practical compensating advantages. :: :: :: :: :: :: ::

THE traveler from New York on the Boston Post Road who leaves the thoroughfare once he has crossed the Connecticut line, cannot have failed to be impressed with the air of ante-Revolutionary days which supervenes upon the modernity of the seaboard. The well-kept village greens, the chaste spires of the Congregationalist churches, the town halls and libraries, the vine-covered stone fences, and the simple but well-proportioned and capacious colonial houses look, one feels, much as they must have looked in the days before the industrial revolution substituted metal work and textiles for agriculture and dairying as the staple industries of the state, and delivered the patrimony of the fathers to alien races.

LITTLE CHANGE SINCE CHARLES II

Connecticut is rich in institutional survivals and many of these are in the field of government. A complacent people who still cling tenaciously to such devices as town meetings and party caucuses and look askance at such "frills and furbelows" as direct prima-

ries, the initiative, referendum and recall and the income tax, can scarcely be expected to rush headlong into the alteration of even more fundamental matters than these reforms involve. It is largely due to this temper on the part of the people that Connecticut's system of representation has been only slightly changed since 1662 when the Royal Charter of Charles II was granted, and not at all in principle since the adoption of the Fundamental Orders of 1639.

Representation in the lower house of the Connecticut legislature is by governmental units and not on the basis of population. The Royal Charter of 1662 provided for semi-annual assemblies to be composed of not exceeding "two Persons from each Place, Towne or City." Connecticut lived under this Royal Charter until 1818 when the present constitution was adopted. The constitution of 1818, in dealing with the lower house, provided that "the number of representatives from each town shall be the same as at present practised and allowed." Towns thereafter incorporated were to be entitled

to one representative but in case such new towns were made from towns already existing the original towns were not to be deprived of their representation without their consent. This article was amended in 1874 by the provision that "every town which now contains, or hereafter shall contain a population of five thousand, shall be entitled to send two representatives, and every other one shall be entitled to its present representation in the general assembly." In 1876 an additional amendment was adopted providing that "in case a new town shall hereafter be incorporated, such new town shall not be entitled to a representative . . . unless it has at least twenty-five hundred inhabitants . . ."

In 1902 an attempt was made to amend the constitution further in such a way as to give the larger towns and cities additional representatives. The constitutional convention which was called by an act of the legislature of 1901 was elected by towns and therefore was under the control of the small communities. The proposed change submitted by this convention in June, 1902, provided for two representatives for each town of 2,000 inhabitants and one more for each 5,000 inhabitants above 50,000. This was obviously a compromise, satisfactory neither to the reformers nor to the town representatives, and was overwhelmingly defeated by the people.

The situation created by these constitutional provisions is a curious one. The total population of the state in 1920 was 1,380,631. The number of towns is 168 and these vary in population from the town of Union with 257 inhabitants to New Haven with a population of 162,537. Under the constitution, of these 168 towns, 94 are entitled to two representatives and 84 have one each. Of the total number of towns 79, or nearly one-half, have less

than 2,000 population; 41 are under 1,000; and 16 have fewer than 500 inhabitants.

TOWN AND COUNTRY IN CONNECTICUT

Approximately one-half the population of the state lives in the seven cities having more than 30,000 inhabitants—New Haven, Bridgeport, Hartford, Waterbury, New Britain, Stamford and Meriden—all of which cities are located in the highly industrialized section of the state lying between the Connecticut and Housatonic rivers. Of the 79 towns having less than 2,000 population more than 70 per cent are shown by the census figures to have steadily dwindled in size since 1830. Not infrequently towns which were of fair size in 1820 have by now but one-third or even one-fourth of their population at that date. Yet these same towns, under the protection of the constitution of 1818 still return two representatives to the lower house, as then "practised and allowed."

In a highly industrialized state like Connecticut it is difficult to speak of an opposition between town and country such as undoubtedly exists in many states. Some of the so-called towns are almost purely agricultural; many, however, are primarily industrial in their interests, and much of our brasswork, cutlery, tools, tacks and textiles is produced in communities which are little more than hamlets. Such opposition as exists is rather that arising from the fundamental difference in viewpoint bound to arise between the inhabitants of old communities with ancient traditions and a settled mode of life and thought, and the dwellers in new industrial centers not old enough to be keenly conscious of corporate life or to have formed fixed traditions. On the other hand, it must be confessed that the agricultural interests, still in many places in the hands of the remnants of

the original families, gives the tone to such communities and furnishes them with a sort of natural leadership in civic affairs not differing greatly from that found in many rural constituencies in eighteenth century England. It is not without significance that 93 members of the lower house in the assembly of 1923 were farmers. This number is sufficient to prevent any undesigned change in present arrangements since constitutional amendment requires a two-thirds vote of each house. Without imputing motives to the members of the lower house, it is evident that under some circumstances, the affairs of the cities might be at the mercy of the representatives of the small communities. The question as to whether such has been the case is reserved for discussion later.

FIVE-SIXTHS OF PEOPLE ELECT
LESS THAN ONE-THIRD OF
REPRESENTATIVES

The actual disparity in representation between the cities and towns is revealed by such figures as follow. Five-sixths of the people of the state live in 41 cities and towns having over 6,000 inhabitants; yet they elect less than one-third of the members of the lower house. In other words, one-sixth of the people elect more than two-thirds of the representatives. Of the 41 towns of less than 1,000 population 11 have two representatives each and 30 have one each. The total population of these towns is 24,500, yet they choose 52 representatives, while the remaining 1,356,000 people of the state elect 210. In the case of the 41 small towns each representative represents 471 people; in the remainder each represents 6,457. Each of the two representatives from the town of Union represents roughly 125 people; each representative from New Haven represents 81,268. The ballot at Union has

632 times the weight of that cast at New Haven.

SITUATION MUCH THE SAME IN THE
SENATE

When we turn to the state senate the situation, while not presenting such striking anomalies, differs not at all in kind from that obtaining in the house. Representation in the senate is regulated by the thirty-first amendment to the constitution, adopted in 1901. Section 1 of this amendment provides for a body of not less than 24 nor more than 36 members, to be chosen biennially. There are now 35 senators chosen from as many senatorial districts. Section 2 of the amendment provides that "the districts shall always be composed of contiguous territory, and in forming them regard shall be had to population in the several districts, that the same may be as nearly equal as possible under the limitations of this amendment." These limitations are contained in the next sentence: "Neither the whole or a part of one county shall be joined to the whole or a part of another county to form a district, and no town shall be divided, unless for the purpose of forming more than one district wholly within such town, and each county shall have at least one senator." In spite of the requirement that "regard shall be had to the population in the several districts," the districts at present vary in population from 19,955 to 62,190. Equality in the districts would give to each a population of approximately 39,000. There are, however (due to the "limitations of this amendment"), 7 districts between 20,000 and 30,000 population; 12 between 30,000 and 40,000; 9 between 40,000 and 50,000; 4 between 50,000 and 60,000; and 2 over 60,000; while one district falls just short of having 20,000 inhabitants.

That the smaller towns of the state

are given disproportionate power even in the senate, by the constitutional requirement that no town shall be divided is seen by glancing at the distribution of the districts among the counties. Of the 1,380,631 people of the state, 1,176,788 live in New Haven, Fairfield, Hartford and New London counties. If due regard were had to population these counties would be entitled to 30 seats in the senate; whereas under present arrangements they have but 27. These four counties contain all the large cities of the state. The other four counties—Windham, Middlesex, Tolland and Litchfield—can boast of only two cities having over 20,000 population. Something suspiciously like gerrymandering is revealed in the comparative population figures for the 35 districts. The average district in the four urban counties contains 43,584 inhabitants; in the four rural counties, 25,480.

SITUATION HAS PARTISAN ASPECT

The result of this system of representation on the alignment of parties is what might be expected. There can be little doubt that it favors the dominant Republican organization. In the state election of 1922 the Republican candidate for governor won over his Democratic opponent by a plurality of 21,590. At the same time the Republicans elected 27 of the 35 senators. The combined majorities of the 27 Republicans exceeded the combined majorities of the 8 Democrats by only 21,628. This was practically the same as the governor's plurality, but so distributed as to give the Republicans 27 seats. That the Republican party is well served by a system which favors the small communities is shown by noting the distribution of seats in the house and senate between the adherents of the two parties. The 8 Democratic senators in the session of 1923 sat for

the following cities: New Haven, 2; Waterbury, 1; Seymour, 1; Norwich, 1; Bridgeport, 1; Hartford, 2. All of these cities are in the urban counties of the state; the rural counties are solidly Republican.

In the house the same situation is found. In the election for state senators in 1922 the Republicans cast 53.4 per cent of the votes but won 80 per cent of the seats or 210 out of 262. On the basis of votes cast the Democrats were entitled to 122 seats. Of the 52 Democrats returned 32 were from towns and cities in the populous counties in the central and southwestern parts of the state. Democratic strength is in the cities and there is reason to believe that the Republican organization is content to profit by an arrangement which prevents the effective union of their opponents.

ARE THE CONSEQUENCES EVIL?

Further demonstration of the inequitable character of the system is unnecessary. The question arises, What of it? Does the system in practice produce evil results?

It is by no means easy to answer this question. One argument of the apologists of the present system which, incidentally, is credited to no less a personage than the chief of the Republican organization, is that the state is well governed and that no one has legitimate reason for complaint. There is a large measure of truth in this statement. While the state is governed by a machine, it is an enlightened machine as compared with similar organizations in other states. While the machine, as is invariable, exacts its price for its favors, it seems to give about the sort of government favored by the majority. On the other hand, this argument is rather beside the point since *self-government* and not *good government* is the issue.

The dissenters from this argument

cite as a flagrant example of small town domination the notorious standard time law of the state. This law was first passed in 1921 but was re-enacted with heavier penalties in 1923. As it stands at present it imposes a fine of not more than one hundred dollars upon any person or corporation displaying for the convenience of the public any but eastern standard time. A careful review of all the available evidence, however, fails to show any reason for holding the small communities responsible for this legislative curiosity; and it is a well-known fact that the bill was lobbied through the session of 1923 in part by representatives of some of the larger towns and cities. In fact, there is enough Yankee conservatism both in city and country in the state to account for such a piece of legislation on grounds far removed from the practical consequences of a change of time. The proprietress of a small poultry farm told the writer that she "hated" "daylight saving time" because keeping standard time made it easier to regulate her clock! And thousands could no doubt be found who share her scarcely concealed belief that this "fooling with the clocks" was in some way a more or less serious violation of the moral law.

A second argument in favor of the retention of the present system behind which there is the weight of much respectable opinion, was stated to the writer by one of the Democratic leaders of the state in the following words:

I am of the opinion . . . that the little towns under the present form of government have been the anchor to windward in the state of Connecticut . . . It is true that a small percentage of the population elects a large percentage of the representatives in the general assembly; however, where a town has three or four hundred voters, it must, out of necessity, select the best timber to nominate for positions of trust, with the result that the men who have

gone to the legislature from these small towns have been hard-headed farmers in many cases who, through lessons learned from hard battling for an existence, have learned the value of a dollar and are just as conservative with other peoples' money as they are with their own. In general the representatives elected from the cities have been picked because of political prominence rather than because of ability. Men of real ability in the cities . . . have refused to enter a political contest for nomination. . . . Had any one of these men lived in a small community they would have been drafted and their neighbors and friends would have insisted upon them accepting a seat in the legislature.

Much the same point of view is held by the editor of a weekly newspaper published in a city of 35,000 who says:

Theoretically, the present system of representation . . . may be unfair, but the way it really works out is practical and advantageous. . . . —The real workers in the legislature, the men who *do* things, are invariably from the towns. Somehow, it seems impossible for cities to send men worthy the name of representatives.

It must be confessed that there is much to be said for this point of view. Judged from the standpoint of attention to business and legislative leadership, the smaller communities would seem to have made a notable contribution to the government of the state. One must remember that, after all, most of the small towns *do* have a corporate life and a body of fine traditions which entitles them to some sort of recognition as separate entities. In those which have best preserved their distinctive character there is, among the people, a shrewd and honest, if somewhat narrow, interest in good government. If Connecticut's government exhibits few of the "flashy" devices with which other states experiment, it is perhaps a sufficient answer to say that this conservatism jumps well with the instincts of her people. And *de gustibus*, etc.

A third argument in favor of the present system is to the effect that, even

though the small towns may be over-represented in the house, the cities control the senate. In spite of some rather rabid statements to the contrary this would seem to be substantially true. In spite of a slight overrepresentation of the less pronouncedly urban parts of the state it remains true that seventeen of the thirty-five senators sit for districts in New Haven, Hartford, Bridgeport, Waterbury, Stamford, Meriden and New Britain—all cities of over 30,000 population. It is conceivable that a mandate of a party leader, sure of his majority in the house, might compel senate concurrence in legislation opposed to the interests of the cities. Such situations, however, are rare, and the cities under the present system would seem to be able to take care of themselves.

SIGNS OF A CHANGE

In spite of the fact that there is little concrete evidence of evils traceable to the present system of representation, a strong minority continues to agitate for reform. The state platform of the Democratic party, adopted in convention September 18, 1924, contains a plank favoring "reorganization of the system of representation in our legislature so that one-sixth of the people shall no longer elect two-thirds of the house of representatives or 40 per cent of the people elect a majority of the senate." Even some Republicans favor a redistribution of seats although few are willing to give up the town as a unit, feeling rather that all the towns should continue to have at least one representative. That the house itself is willing to make concessions to this feeling, at least up to a certain point, is shown

by the following resolution adopted in the session of 1923:

Resolved by this House: That . . . Article 18 of the amendments to the constitution be amended to read as follows: Representation of the several towns in the house of representatives shall be determined as provided by law, provided each town shall have at least one representative.

Under the constitution this proposal must be passed at the 1925 session by a two-thirds vote of both house and senate and receive a two-thirds vote of the people to be effective. It remains to be seen how far the lower house in the next session will play the game.

If the system cannot be indicted on the ground that it produces concrete evils, what judgment shall be passed upon it? On general democratic principles it does not require argument to show that a system is inequitable which gives to depopulated hill towns equal political weight with populous cities like New Haven, Bridgeport and Hartford. All experience shows that the possession of such power is a standing invitation to its abuse rather than an incentive to its beneficent use. True, such abuse may come only in rare cases; the system may not do in a "pinch"; but the success of representative institutions and their perpetuity depend upon their ability to extricate themselves in a "pinch." For, after all, we take it that democracy is not a recipe for *good* government, but for fairly *representative* government. Viewed from the democratic standpoint, political institutions are but devices for securing that the popular will, be it wise or foolish, virtuous or vicious, shall be expressed clearly and directly. And, in a pinch, the Connecticut system does not do this.

THE COUNTY BOARD IN MINNESOTA

TIPIFYED IN THE EXPERIENCE OF ST. LOUIS COUNTY

BY R. M. GOODRICH

Executive Secretary, Taxpayers' League of St. Louis County

Another of our series on county government in various states.

COUNTY government in Minnesota is fortunate in at least one respect. The state constitution is singularly silent on the type or character of the organization that the state legislature may establish for carrying on the functions usually assigned to counties. Scarcely half a page in the constitution is devoted to counties. Exclusive of the judiciary, no officials are prescribed, and the proposition is at least arguable that the legislature has full power to grant "home rule" to the counties of the state.

Notwithstanding this favorable circumstance, county government in Minnesota, as elsewhere, is the target of most governmental complaints. Nor are the complaints usually voiced different from those heard in other localities.

For four years, an organization has existed in Duluth, whose object it has been to introduce efficient administrative methods into the various local governmental units, and no small amount of the time has been devoted exclusively to St. Louis county. A recital of the achievements of this organization would reveal the fact that in a reasonably long list of definite administrative improvements, only one affects the county government, and this one is of minor importance. This circumstance, which is not entirely unique to the Duluth organization, epitomizes, perhaps, the comparative progress made in cities and counties everywhere.

Unquestionably, St. Louis county is employing methods, long since discarded by most progressive municipalities, and sanctions practices utterly condemned by students of public administration.

Before examining St. Louis county government, it is necessary to point out some of the county's peculiar characteristics, any one of which may be usual enough, though rarely, if ever, found in combination.

First, there is the problem of size. St. Louis county comprises some 6,500 square miles, or approximately the combined area of the states of Rhode Island and Connecticut.

Second, there is the problem presented by unusual wealth. The iron ore deposits of St. Louis county produce approximately one-fourth of all the iron ores that are being extracted in the entire world, and the valuation placed on these ores makes an unusually high per capita valuation. The assessed valuation of the county is close to one billion dollars, and the population only 206,000. About 20 per cent of the wealth is in Duluth, 5 per cent in the rural districts, and the balance, 75 per cent, on the Iron Range. A large portion of the 5,000 or more square miles of strictly rural land is cut over, burned over, and undeveloped.

Third, there is the problem of a single large city.

Fourth, there is the problem arising from the fact that the wealth and the population are in different parts of

the county. Duluth has a majority of the population, but is fifty miles from the iron ranges.

Fifth, there is the problem presented by a vast wilderness and an undeveloped territory. Several voting places in the county can be reached only by canoe or pack trail, and serve only isolated settlers and traders.

Sixth, the unusual problem presented by a wealth measurable in duration. A recent bulletin from the University of Minnesota predicts this wealth will be exhausted in twenty or thirty years, although there is an abundance of low grade ore, which, if properly handled, may enable Minnesota to continue as an iron ore producing state for as long as need be considered. This condition has built up a very definite philosophy in the minds of many people, that "we should get while the getting is good."

These problems combined in one governmental unit create a situation not readily adaptable to a satisfactory or economical government. Sectional strife between Duluth and the Iron Range, stimulated largely by the failure on the part of both sections to understand the attitude of the other on governmental expenditures, has created the most serious obstacle in bringing about effective government.

THE COUNTY BOARD

St. Louis county, like all other counties in the state, has what is termed a "commission" form of government. The commissioners are, in practice, road commissioners, though they perform the legislative functions for the county. There are seven of these commissioners, elected by districts, each district being as nearly as possible equal in population. In most other counties of the state, five commissioners are elected. The commissioners are elected for a term of four years at a general election on a non-

partisan ballot, those from the odd-numbered districts and those from the even-numbered districts being elected in the alternate even years. They are paid an annual salary of \$3,000, and are required to devote all their time to their official duties. In addition, each commissioner is allowed his actual and necessary traveling expenses, not to exceed \$600 per year.

Considering the past and present membership of the county board, the commissioners are fairly representative of their districts. They are well known, and have the interests of their constituents at heart. This qualification fits them admirably for the legislative duties of the position, but rarely if ever is a commissioner found who has had training or experience in the construction of roads. Remote contact with highway work seems sufficient to justify a candidate in assuming that he is competent for the office. In demonstration of this, one of the candidates now seeking election includes on his campaign card the following, "Chief clerk division of public works for eight years which qualifies him for this office". Another candidate bases his claim to office on the ground that he has run a steam shovel on road work for several years.

Elections are vigorously contested, and, relatively speaking, invariably create more interest than the importance of the office justifies. The primary election is held in June, and it is not unusual for as many as ten or twelve candidates to file for the position in a single district. The two highest candidates are nominated, and the mad scramble begins to line up the support of the defeated candidates for the final election, which is held in November. Usually this results in making certain promises of appointment to office after election.

A rather bold demonstration of this

procedure has recently come to light in filling the place of a commissioner who died in office. Under the state laws, if a vacancy occurs, the chairmen of the township boards of supervisors in that district elect the successor. In this particular district, there were seven town supervisors. Four votes were necessary to elect. The first thirteen ballots were widely scattered, four or five of the chairmen voting for themselves. On the fourteenth ballot one of them emerged with the necessary four votes. He voted for himself, and one vote had been promised him on an agreement to retain certain men in office. On the next day, the first official act of the new commissioner was to appoint the other two men who had voted for him to important positions at salaries of \$3,000 apiece.

While this instance is more visible than usual, it is not unlike the procedure that follows most elections for the office of commissioner.

Campaigns are usually based on personal issues and inconsequential details of administrative procedure. Within recent years, one of the two candidates has been the incumbent commissioner. This has had the effect of bringing the commissioner's official record before the public, but the practice of distorting the facts is so common that it is doubtful if this publicity is of any real value.

BOARD ORGANIZATION

At the first meeting in January, the board elects a chairman and vice-chairman, and organizes into committees. The chairman receives \$300 in addition to his salary as commissioner. The committees are appointed by the chairman, consideration being generally given to the wishes of the various members. As each commissioner serves on several committees, it is not a difficult task to satisfy them.

One of the committees has seven members, and the others, six in number, have four each. It is probable that some of these committees never meet. Committee action is of little significance, and it is doubtful if any of the commissioners could name off-hand the different committees of which they are members.

Outside of certain ministerial duties, the chairman of the county board has practically no powers in addition to those of the other members. For this reason there is generally no contest over the selection. The chairman is *ex-officio* chairman of the board of education, which has jurisdiction over the schools in a large part of the county. The importance of this latter position is increasing, and may soon become a factor in the selection of the chairman of the county board.

FUNCTIONS OF THE COUNTY BOARD

The principal functions of the commissioners are: First, to determine the amount necessary for conducting the various county activities, and to fix a tax levy in accordance therewith; second, to administer the road funds in their respective districts; and, third, to appoint certain non-salaried boards and officials.

From a financial standpoint, county highway work is the most important service that the county government performs. Of a total tax budget of approximately \$4,000,000, \$2,500,000 is expended on roads. In addition to this, it has been the custom to finance certain roads contemplated in the state trunk highway system from bond money, so that the total expenditures on roads that have passed through the hands of the commissioners in the last six years approximate \$21,000,000.

All of this work is carried out by the commissioners and a highway engineer. The engineer is appointed by, and is

responsible to, the county board. The work of the engineer has been concerned almost entirely with the construction of highways that are to be correlated in the state highway system. In this work, the state highway department prescribes certain specifications, and supervises the work. An engineering service is maintained, which is available to the county commissioners for work in their districts. Some of the commissioners have made extensive use of this service, while others frequently assume the responsibility of performing the engineering work themselves.

Work performed under the supervision of the highway department is invariably let on contract, and the results obtained are satisfactory. The district work performed under the supervision of the commissioners is usually done by day labor, with resulting high costs and dissatisfaction to the taxpayers.

No plan has been prepared for extending or improving the highway system, other than for those roads included in the state program, with the result that almost every piece of improvement work that is done necessitates new grading, realignment, and, in instances, entirely new routing. This has inevitably multiplied costs, and should have proven to the people the necessity for a forward-looking highway program, covering the next ten or twelve years. It has been only recently, however, that any demand for such a program has manifested itself.

COUNTY WITHOUT BUDGET

Compared to the form and manner in which modern budgets are being prepared by progressive states, cities and counties, neither the budget form nor procedure employed in St. Louis county can be termed a budget. For

the general administrative departments of the county, the auditor and the board estimate the amount necessary for financing the year's work, and fix a tax levy in accordance therewith. This estimate is based on the auditor's statement of past expenditures, and written requests by the department heads, setting forth the desired salaries and expense allowance. No machinery has been established for controlling the expenses, and for all practical purposes the departments operate on the "pork barrel" system.

In the 1923 levy for the road and bridge fund, which totaled \$2,319,000, \$739,000 was appropriated to twelve specific highway projects, and the engineering department. The balance was divided among the seven commissioner districts.

"Splitting the melon," which is the popularly accepted term for dividing the road and bridge fund, is the annual fall pastime for the commissioners. Few data are presented in support of the claims for appropriations, and no attempt is made to inform the public of the projects on which money is to be spent. It is doubtful if the commissioners themselves could say at the time the levy is made where they expect to use the money.

Fortunately, there is an increasing tendency on the part of the commissioners to prepare estimates of their requirements in advance of the tax levy, and in time a satisfactory procedure may be worked out. In justice to the commissioners, it should be stated that the old procedure is not entirely to their liking. It is fostered and approved by an altogether too powerful group, who thrive at the "public pie counter," and who benefit themselves by creating imaginary needs for development road projects, many of which could not possibly stand the light of public scrutiny.

APPOINTING POWER OF BOARD

The county board by law confirms the appointment and determines the compensation of subordinate officials in the various administrative departments, which are headed by independently elected officials.

The commissioners have authority to appoint a ditch inspector, who has charge of the administration of the drainage laws. In St. Louis county this is an important function. Other appointed officials are the county health officer, special county attorney, who advises the board and officials on legal questions, the inspector of mines, the purchasing agent, the supervisor of assessments, the jail physician, the jail instructor, and the county nurses.

The poor laws of the state are administered by an independent poor commission, composed of three non-salaried citizens, who are appointed by the county board, subject to the approval of the district court judges. The poor commission has authority to determine and levy its own taxes.

The work farm board is appointed in the same manner.

The sanatorium commission is appointed by the county board, and it also has power to fix and levy its own taxes.

The Industrial Home board is composed of five citizen members, and is appointed by the county board, subject to the approval of the district judges.

As a general rule, the county board appoints interested citizens to the various welfare boards. The basis for choice for such employes as the highway engineer, special attorney for the county board, ditch inspector, health officer, inspector of mines, purchasing agent, and supervisor of assessments is usually the peculiar fitness of the appointee for the work, although political considerations are not ignored.

BOARD MEETINGS

By law, the county board is required to meet but twice a year. It is permitted to hold special meetings as needed. County business has grown to such an extent that meetings are held at least once, and sometimes oftener each month. Much of the board's time is taken up with trivial details, and the consideration of matters that could very well be left to the administrative departments. There is a total absence of discussion in open meeting. Any important question is settled by conference before the meeting. If any matter comes up during the meeting, which has not previously been settled, the board solemnly adjourns to executive session to settle the question. Meetings have been held in which at least a dozen executive sessions have been interposed, during which time the interested spectators wait for the side show to adjourn, and the principals to return to the main tent. Most of the meetings last two days, and at least 75 per cent of the time during which resolutions, petitions, etc., are being read, the commissioners are hard at work signing their names to vouchers that have been drawn in payment for services and supplies. Under the law, these vouchers must be signed by a majority of the board. It is safe to say that many questionable expenditures secure approval without detection by the commissioners. Recently one of the commissioners signed a large number of vouchers twice, and was unaware of his mistake until his attention was called to the fact by the county auditor.

The county auditor determines the legality of the expenditure, and satisfies himself that funds are available for paying the bill. The commissioners are the sole arbiters of value received.

RESPONSIBLE GOVERNMENT
FRUSTRATED

All expenditures are authorized by resolution adopted by a majority vote of the commissioners. It would be difficult, however, to cite a single instance wherein the wishes of the commissioner making the expenditure have ever been questioned.

Roads are legalized, bridges and roads constructed, equipment and supplies purchased, solely on the recommendation of the commissioner in whose district the expenditure is to be made. It is seldom that the other commissioners are appraised of the resolutions to be introduced before they are read by the clerk of the board at the meeting. While the responsibility legally rests with the seven commissioners, practically, each commissioner is as uninformed of the expenditures made in other districts as are the taxpayers.

This procedure prevents responsible government. True, the commissioners are responsible to the voters of their districts, but failure to respond to demands can always be excused by laying the blame at the feet of the commission as a whole. By the same token, there is no regard given to the county as a unit. This latter is more important. Offices are established, services are rendered, and institutions and buildings located, not from the point of view of the greatest benefit to the county at large, but from sectional points of view and district jealousies. In demonstration of this statement, it can be pointed out that St. Louis county maintains three county buildings, two sheriffs' offices, two purchasing offices, two probation offices, and two offices for the county superintendent of schools.

As a general thing, and on all major questions, the board of county com-

missioners is divided into two groups dominated by the economic interests of their constituents. Four of the commissioners' districts have the greatest number of voters living within the city limits of Duluth. They are, therefore, influenced by the sentiment of Duluth residents, while the other three commissioners from outside of Duluth consider the wishes of the people who live in the high value districts on the iron ranges. Often the interest of the people of Duluth and those outside of Duluth are diametrically opposed, and the board of county commissioners divides four to three accordingly.

LITTLE PROGRESS IN COUNTY
GOVERNMENT

In only two respects has the county board provided up-to-date methods for carrying on county activities. Its purchasing department, created by special law, although limited in its field of purchases, is maintained with comparative efficiency. The highway engineering department, in so far as it has been allowed to do so by the board, is also operated along modern lines. Any other details of administration that have been improved during the last fifty years have been inaugurated by the various independent welfare administrative commissions.

The accounting procedure is the same as was in vogue thirty years ago. It challenges the taxpayer to discover the true status of the county finances. The board is required by law to make a "full and accurate statement of all receipts and expenditures, which shall contain a full and correct statement of each item from whom and on what account received, to whom and on what account expended," etc., which shall be published for three successive weeks in a daily newspaper. Thus, each year the board publishes its financial statement, which covers over

500 pages of $8\frac{1}{2}$ by $5\frac{1}{2}$ inches small type printing, showing each warrant issued and the fund upon which it was drawn. This statement proves to be the financial mystery of the season. So far as information to the taxpayer is concerned, it is absolutely worthless.

STATE SUPERVISION

The state exercises very little supervision or control over county finances and administration. Once a year the state examiner audits the books and affairs of the county, draws up a report of his findings and criticisms, which report is "received and filed." Sometimes the newspapers will have a brief account of the recommendations and criticisms. The state highway department exercises supervision over construction work carried on by the county on roads of the state trunk highway system. The same is true of state aid roads. These roads must meet the state's requirement before aid or refundment is granted. In other respects, the county board is comparatively free from the state's supervision and control of its activities.

CONCLUSION

There are many facts about St. Louis county that mark it as an interesting

study of county government. City-county consolidation is out of the question. County division might be advantageous to Duluth and the Range cities, but a decided handicap to the rural areas, which must be developed if Duluth is to continue its phenomenal growth. Even with the possibilities of "home rule" staring the country in the face, it is doubtful if a satisfactory governmental machine could be devised. There is not and never has been a sense of unity, political or social, to give birth to a keen desire for county self-government. The organization of St. Louis county preceded any geographic, economic, religious, racial, cultural or social factors that usually combine to stimulate a sense of unity. These factors were present in the establishment and growth of the lesser political subdivisions within the county, but not the county organization itself. The early day distress in locating the county seat is today multiplied a thousand-fold in locating a million dollar road. The keen political "jealousies" between the various communities today were started in 1856 when the legislature determined that St. Louis county's problem of local self-government was one of meets and bounds.

THE UTILITIES' ATTITUDE TOWARDS DEPRECIATION RESERVES

A REJOINDER TO MR. BAUER

BY W. H. MALTBY

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THE August number of the NATIONAL MUNICIPAL REVIEW contains an article by Mr. John Bauer entitled "The Drive by Public Service Corporations Against Depreciation Provisions," in which Mr. Bauer declares that the utilities are attempting to upset the established policy, that they are insincere in the statements they have made to the public, and that they have an ulterior purpose which Mr. Bauer now reveals.

It is rather a serious matter, when one considers the magnitude of public utility operation covering the steam railroads, the electric railways, the telephone systems, the gas, electric light, and power companies, and the water companies in this country, to charge them collectively with an attempt to set aside an established policy and to add to this the charge that they are not acting in good faith and are attempting to deceive the public. The man who makes such a charge must expect to have his statements and his supporting facts, if any, subjected to the spotlight and to be severely criticized if either his charges or his statements as to supporting facts prove to be inaccurate.

Now first as to the general charges made against the public utilities. I quote from Mr. Bauer (*italics mine*):

For a number of years there has been a country-wide drive by public utility corporations and railroads against the established depreciation policy.

* * *

With unimportant variations, the prevailing

provisions for depreciation involve these two requirements:

1. In addition to actual repairs and minor replacements of property, charges to operating expenses for the estimated amounts of property worn out in service or otherwise rendered unsuitable.

2. To correspond with the preceding depreciation charges, the creation of a depreciation reserve, against which is charged the original cost of *all property* retired from service.

* * *

. . . the generally accepted accounting requirements of charging *full depreciation* and creating a corresponding reserve . . .

* * *

. . . the depreciation system . . . requires that during the lifetime of the various units of property, *full provision* shall be made for their replacement, so that whenever renewals take place *for any cause whatever*, funds shall have been provided for the purpose.

* * *

It is improbable that most of the public utility and railroad companies are sincere. Their real purposes, with perhaps some exceptions, are not disclosed in their discussion.

* * *

To support their view, therefore, they are eager to eliminate from the statutes, the accounts and regulations of the commissions all references to depreciation. They wish to exterminate the entire concept . . .

Mr. Bauer's statement as to the general policy is not correct. For many years the accounts of the steam railroads of this country and of such electric railroads as are subject to the interstate commerce commission have been prescribed by that body. Many of the state commissions have also adopted

these regulations for the electric railways under their care. These regulations do not and never have required the charging of full depreciation. They have required the setting up of depreciation on equipment but have left the whole question of accumulating depreciation reserve on way and structures to the discretion of the companies.

NO COUNTRY-WIDE DRIVE

Mr. Bauer's statement that there has been a country-wide drive against the established policy is absolutely without foundation in fact. The Bell Telephone System, one of the most important public utilities of the United States, is a firm believer in the very kind of depreciation appropriation that Mr. Bauer advocates. It has accumulated a reserve for depreciation and contingencies (Moody's Manual, 1923, page 914) of over sixty-eight millions of dollars. Its reserves are so large that it is being criticized on this ground by various state commissions. The charge is unfounded as to the Bell Telephone Companies.

The second big group is the steam railroad group. In the present transportation act, congress directed the interstate commerce commission to determine classes of depreciable property and fix rates. The interstate commerce commission referred the matter to its depreciation section. The section filed a report in which it stated that certain types of property could not practically be cared for by a depreciation reserve, but that a large amount of the fixed property of a steam road for which a reserve was at present optional could be transferred to the class for which a reserve was required. They further advocated that this reserve be accumulated on the straight line, estimated life basis; that all units which could be isolated should have an independent reserve; that the commission should fix

tentative rates for each class of property, to be subsequently revised; and included in their report a list of rates secured from railroad sources, although without actually recommending them. The interstate commerce commission asked the railroads whether a depreciation reserve should have any other purpose than equalization of annual retirements, whether the system recommended by the depreciation section would build too large a reserve, and several other questions. The steam roads replied that in their judgment the reserve should be accumulated only for the equalization of annual retirements, that their properties were sufficiently diversified so that these retirements were approximately equalized, and that therefore as to way and structures no depreciation reserve was necessary except in the case of large individual units such as important bridges, etc. They pointed out that the methods outlined by the depreciation section using the rates printed in the depreciation section's report would increase very largely the depreciation appropriations over the amounts which had been found through a series of years to be sufficient. In other words, the steam railroads are insisting on the maintenance of the existing situation and are opposing a change in the prevailing practice. Mr. Bauer's charge, then, is unfounded as to the steam roads.

LIQUIDATION RESERVE NOT NEEDED

The American Electric Railway Association, representing the great mass of electric railways in the United States, intervened in the steam road case and filed a brief. So far from attacking the established order or attempting to exterminate the entire concept, the association closed its brief by stating that a depreciation reserve could serve but two purposes; one was the refunding of capital to the investors in the event of

ultimate liquidation and the other was the insurance of necessary replacement of property; that the public's interest was in this replacement; that a regulatory body therefore should limit its attention to the depreciation reserve for retirement of property; that the unit method would build a liquidation as well as a replacement reserve; that the group method would do so in certain cases; that the group method was the more desirable of the two; but urged "that the practical, business-like way of dealing with depreciation in the case of companies where the investor does not look to an ultimate liquidation is to allow each year as operating expense a sum reasonably in excess of the replacement costs of that year until a sufficient reserve has been accumulated in a general depreciation account to serve as a balance wheel or reservoir out of which to take care of any year-to-year variations in replacement costs." Contrast this with Mr. Bauer's charge that the utilities desire to exterminate the entire concept, and the fact that his charge is unfounded as to the electric railways becomes evident.

ATTITUDE OF GAS AND ELECTRIC UTILITIES

The only utilities of which I know to which Mr. Bauer's charge even remotely applies are the gas and electric operators. Like most public utility men and many thoughtful students of economics, they have been disgusted with the theoretical nonsense about depreciation which has been published from time to time. They have attempted to eliminate the word from their accounting systems and they have met with a sympathetic reaction from the various state commissions, so that at the Detroit meeting of the National Association of Railway and Utilities Commissioners held in November, 1922, a uniform classification of accounts, in

which there is no mention of depreciation, was recommended for adoption by the various state commissions. There has been, however, no attempt to eliminate the entire concept, for the old depreciation account is replaced by a new account known as retirement expense, which is provided "to include charges made in order that corporations may, through the creation of adequate reserves, equalize from year to year as nearly as is practicable the losses incident to important retirements." Mr. Bauer's charges then, while they are true to the extent that the gas and electric light corporations have eliminated the word "depreciation," are absolutely unfounded when he declares that they have attempted to exterminate the entire concept.

In order to explain his charges of an ulterior purpose on the part of the public utilities Mr. Bauer attempts to discuss the proper rate base and makes the assertion that "the commissions have mostly held the view that the proper basis of return or rate base is the actual cost of the properties used in public service, less depreciation." Mr. Bauer presumably has familiarized himself to some extent with the literature of valuation. He knows that original cost as a rate base was rejected by the supreme court of the United States in *Smyth vs. Ames* and has been rejected again and again by the supreme court in every case in which the point has been raised, down to and including the important cases decided in 1923 and 1924. He also knows that it has been rejected by an overwhelming majority of state supreme courts, and of course by the federal district courts. He also knows that even those commissions which have attempted to make original cost the dominant factor in the rate base have by no means been a unit as to depreciating it. A careful study of the

opinions of the various state commissions rendered in recent years will show that Mr. Bauer's statement is contrary to the facts. In 1923, in behalf of the American Electric Railway Association I wrote to every commission in the United States, listing the cases of theirs which had been studied by us and the conclusions which we had reached as to their point of view and asking them to give us any expression that they cared to make as to what they believed to be the dominant evidences of value in the fixing of a rate base. Not all of them replied. Some who did reply were unwilling to render any opinion other than an official opinion; several had had no valuation cases; but of the twenty-six who replied with sufficient definiteness to enable us to classify them by far the majority gave some weight to reproduction cost; the majority professed themselves to be guided by the decision in *Smyth vs. Ames*, giving consideration both to original cost and to reproduction cost; only four regarded original cost or prudent investment as the dominating element in the fixing of a rate base; and (most important of all) *not one expressed the view which Mr. Bauer asserts is held by the majority of the commissions*. The nearest approach to it was one commission which, while recognizing reproduction cost as well as original cost in its decisions, stated that the commission believed that in the long run the public utilities themselves would be better off "to have actual cost the almost sole basis of rates, and this cost to be depreciated *only to the extent that there has been set up a reserve covering retirements or replacements of service value used up, if such funds are invested in the plant.*" (Italics mine.)

In other words, writing for an audience which is presumably not familiar

with the law on the subject Mr. Bauer asserts as the general commission point of view something which is contradicted by the published rulings of the commissions, by their direct official letters in response to a formal query, and by practically an unbroken series of court decisions, all of this information with the exception of the letters referred to being common knowledge to every student of the subject.

PRACTICE OF INDUSTRIAL CORPORATIONS

Mr. Bauer also attempts to support his position as to the proper thing to be done by referring to the practice of ordinary industrial corporations. For this he takes the United States Steel Corporation as his first illustration. Anyone desiring information as to the United States Steel Corporation would turn to the Poor and Moody Industrial Manual, and this is in fact the thing to which Mr. Bauer refers. This Manual for 1923, the year referred to by Mr. Bauer, (Volume II, page 561) summarizes the amount expended for *depletion*, depreciation, and *replacement* reserves as \$47,088,879, but immediately analyzes this figure and shows that \$4,400,000 of it was for furnace relining charged directly to current operating expense, and that \$9,305,000 of it was for a sinking fund reserve to retire United States Steel bonds. On page 568 the remainder of \$33,382,62 is shown to include not only depreciation but extraordinary replacements, sinking fund, and bond redemption premiums of the subsidiary companies. Mr. Bauer's statement is that the company made "besides the actual cost of repairs and renewals charged directly to operating expenses, an additional depreciation charge of over \$47,000,000." The statement is not in accord with the facts.

The balance sheet of this corporation as shown in Poor and Moody shows

that the Company carries on the liability side *no depreciation reserve* whatever. It has written down its plant account from year to year and shows for 1922 a total write-down of \$429,451,000, an increase of approximately \$6,000,000 over the write-down for 1921. The asset side reveals no free funds with which to compensate for this write-down with the exception of an item of \$108,000,000 which includes not only depreciation fund assets but also insurance assets and bonds available for future bond sinking fund retirements. Mr. Bauer's statement is "*Its accumulated reserve* for depletion and depreciation amounts to \$429,451,000." To this Mr. Bauer adds appropriations for additions and construction, reserve for contingencies, pension, and miscellaneous funds, and the entire corporate surplus (which the balance sheet conclusively shows to be largely invested in plant), calls the sum total of these "the total stated reservations out of past earnings," and compares this with the standard of reserves "contemplated for public utilities and railroads." He then states that this reservation puts the company in a position "to discard plant and equipment ruthlessly whenever superior facilities are available."

The attempt to compare surplus of a private industrial with the obligatory depreciation reserve of a public utility and the statement that the possession of a surplus (which is tied up largely in plant) puts the company in a position to discard equipment ruthlessly are so grotesque from an accounting point of view that they would call for no answer if presented to an audience of accountants. Offered seriously, however, to a general audience, they are impossible to justify.

Not content with his one illustration, Mr. Bauer continues that it is "safe to say that the majority of large

industrial concerns have adopted a liberal depreciation policy, providing adequately for all desirable replacements with the purpose of safeguarding beyond question the financial security of the business."

Mr. Bauer's attack on the utilities is inspired, according to his own statement, by two things, one of which is the recent hearing before the interstate commerce commission on the steam railroad depreciation case. He therefore, I assume, knows the record in that case, and knows that the late Robert A. Carter under oath was asked as to the practice of industrial corporations and whether there was not "a provision made for annual depreciation in all reports of all industrial companies." His answer was "No" and he told his questioner to "take the Moody's report of industrial corporations, and look through it and you will find a great many, a majority, do not." Just as a spot check on the relative accuracy of knowledge of Mr. Bauer and Mr. Carter I have taken the first volume of Poor and Moody for the year 1923 and checked the first hundred pages, taking all the companies for which Poor and Moody furnished a general balance sheet. I find that there are seventy-one such companies in the first hundred pages. Forty of them make no reference whatever to depreciation in their balance sheets, six show no depreciation reserve but have written down their plant and equipment by a definite amount, eight show no depreciation reserve but have written down their plant and equipment by an indefinite amount, and seventeen show a depreciation reserve. As a still further check I have gone over in detail Poor and Moody's account of the first fifty corporations in the order as they appear in Volume I for 1923. Of these, twenty-nine make no mention what-

ever of depreciation and twenty-one make some mention of it in connection with their work.

BUILDING UP USELESS RESERVES

Like most supporters of the straight line, average life theory of depreciation, Mr. Bauer takes for his illustration a single unit of property and assumes that he can foretell with reasonable accuracy its service life, although he knows, unless he has deliberately ignored the literature on the subject for the last decade, that one cannot estimate the service life of a single unit with any reasonable degree of accuracy and that the conditions which make a reserve necessary in dealing with a single unit of property are immediately modified when we begin to deal with a diversified aggregate of units.

If a concern, for example, had only one street car, costing \$10,000, and knew that it was to have a twenty-year life and must be replaced at the end of that period, it would try to collect from the public in addition to a fair return a sufficient reserve so that at the end of the twenty-year period the reserve with its accumulated earnings would enable it to make the retirement. But let us assume that a company has 1,000 cars of a value of \$10,000 each which will actually have a service life of twenty years each; that conditions have become stabilized so that the company is buying fifty cars per year and will therefore replace the entire 1,000 in twenty years; and that it adopts the theory of accruing depreciation reserves on the straight line, life table basis advocated by Mr. Bauer and the unit basis urged by the depreciation section of the interstate commerce commission. Under this system the depreciation reserve set up for the new cars as purchased cannot be used to replace the old cars already

in service, which would have to be taken care of out of any depreciation reserve that may previously have been created for them.

If the estimate of twenty years of life is correct, at the end of twenty years this concern will have 1,000 cars, fifty of them twenty years old and ready to be replaced, fifty of them nineteen years old with one year of remaining life, and so on; and there will be in the reserve \$500 for each year of elapsed life of each car. The average age of the 1,000 cars will be ten years; the average reserve accumulated for each car will be therefore \$5,000; and the total reserve at the end of twenty years will be \$5,000,000 collected from the public. But at the end of the twentieth year only fifty cars will have to be replaced and the drain on the reserve will be only \$500,000, which will be immediately replaced by the \$500,000 paid into the reserve in the twenty-first year. From that time on conditions remain constant: fifty cars will be retired each year at a cost to the reserve of \$500,000 and \$500,000 will be contributed to the reserve on account of the 1,000 cars in service. The result of it is that there will be an unneeded reserve of \$4,500,000 which serves no useful purpose until such time, if any, as the company liquidates, in which case it will go to the stockholders in order to make up the difference between the original cost of the cars and the amount at which they may be finally sold in liquidation proceedings.

If we are dealing with a new company instead of an old company the same condition exists as soon as replacement becomes equitably distributed from year to year.

Or to look at the whole matter from another point of view, assume an old company whose properties are widely diversified and which has reached the

point where annual replacements are approximately equal from year to year. If the property has an average service life of twenty years, approximately one-twentieth of its depreciable property must be replaced annually; or in other words there must be a replacement of approximately \$50,000 for each \$1,000,000 of depreciable value, but under these conditions the average age of the whole depreciable property will be ten years and the reserve accumulated under Mr. Bauer's method will be \$500,000 for each \$1,000,000 of depreciable property. In other words, the property must carry permanently a depreciation reserve of \$500,000 per \$1,000,000 although its maximum need for retirements is approximately \$50,000 in any one year.

RATES BURDENED BY EXCESS RESERVE REQUIREMENTS

It was considerations such as these, undoubtedly, which led the committee of the National Association of Railway and Utilities Commissioners, which presented the brief for the association to the interstate commerce commission in the telephone depreciation case, to say with regard to the straight line, estimated life method of accruing depreciation:

It will not be required to take care of retirements. It will not serve to protect the investor even in the remotely possible case of discontinu-

ing the business. The real purpose which the reserve on that basis would serve we consider inconsistent with proper principles of financing and opposed to the public interest. It would be utilized to furnish the capital for constructing extensions to telephone property and thereby relieve the companies from the necessity of furnishing that capital from outside sources.

The steam roads, as I understand the situation, do not believe that freight and passenger rates should at the present time be burdened with the creation of this excess reserve over and above the amount needed to take care of current retirements. The position of the electric roads is set forth in the brief already filed before the interstate commerce commission as quoted above.

Space forbids a more extended analysis of Mr. Bauer's paper. The whole problem of depreciation accounting is a difficult one and a solution which is just to both the investor and the consuming public can be worked out only through co-operation between the utilities, the various state commissions, and the interstate commerce commission, subject to the reviewing action of appellate courts, state and federal. It is unfortunate that anyone should try to complicate the situation by arousing popular indignation through the publication of misstatements of fact or of groundless charges of ulterior purpose on the part of any of the agencies engaged in the study of the problem.

THE COMPARATIVE TAX RATES OF 184 CITIES, 1924

BY C. E. RIGHTOR

Detroit Bureau of Governmental Research, Inc.

The publication of comparative tax rates of municipalities has become an annual feature of the REVIEW. Reprints are available, singly or in quantity. :: :: :: :: :: :: :: :: ::

IN the accompanying tabulation of tax rates of cities, the fourth of its kind prepared by the Detroit Bureau of Governmental Research, the primary purpose is to make available as nearly currently as possible a statement of the actual tax rates upon property by purposes; the adjusted total rate upon the basis of a uniform assessed valuation; and, finally, the 1924 tax burden upon an estimate of the practical application of the legal basis of valuation.

To show the tax burden for 1924, it has been concluded to tabulate those rates at which taxes will be payable prior to September 1 of this year, payments falling due after that date being considered a burden of next year.

All of the columns except the last three are actual figures, with very few exceptions. Because some states provide for a consolidated rate for city and schools, it is necessary in such cases to compute the separate rates upon the basis of budget requests. Some other cities present unusual problems which are noted, as Kansas City and Atlanta. Again, in some instances it has been impossible to obtain a separation as between county and state rates, although this should be available readily from the respective budgets upon which the total rate was fixed.

The last three columns are only estimates, necessarily, and should be

accepted as indicative but not conclusive. The ranking of cities within the five census groups is upon this readjusted basis. An exact determination of the practical application of the legal basis of assessment would be almost impossible in any city, and the tendency would be evident only if hundreds of test valuations were analyzed.

While essentially simple, the task of tabulating the tax rates for a large number of cities gives rise to many problems. For those acquainted with the earlier tables, it is necessary only to repeat a note of caution,—that, for justice and soundness, comparisons or conclusions from a mere tabulation require the consideration of influencing factors. Some of the complications surrounding tax rate data were set forth last year,—diversity in number of taxing units, range in classes of property and varying rates for each, exemptions, adoption of pay-as-you-go, and basis of assessment. It is suggested that the comments in the REVIEW for December, 1922, and December, 1923, be referred to for a detailed discussion of these factors.

TAXATION A POPULAR SUBJECT

The property tax is to-day, as it has been and promises to remain for many years, the major source of income of cities, schools, and other local districts. The Census Bureau reports that in

1922 the assessed valuation of all property subject to general property taxes was \$124,617,000,000, and the total levy was \$3,503,000,000, or \$2.81 per \$100. This is an increase in levy of 160 per cent since 1912, while valuations increased only 79 per cent. Of course, it must be borne in mind always that there are numerous other sources of income by which cities finance some of their activities. Some Canadian cities, for example, have an income and a business tax.

That taxation is a moot subject needs no argument. Mayors and councils stand or fall all too frequently upon their ability to show a lower tax rate and to broadcast promises of retrenchment. The popular urge is for lower costs and reduced rates, but not so universally for fewer governmental activities.

What is the actual tax burden upon property in our cities? What is the burden for each governmental unit, and is the trend upward or downward? Is there any relief? Is real estate bearing too large a portion of the tax burden?

That these questions are pressing to-day is evidenced by the fact that official enquiries are being authorized,¹ while chambers of commerce, real estate boards, and other civic bodies²

are making exhaustive studies of the subject and recommending retrenchment and economy, tax limit laws, and other real and visionary reliefs. The reports of these investigations contain a wealth of information, conclusions and recommendations, invaluable to public officials and taxpayers. Lack of space precludes citation from such reports, a few of which are referred to in the footnotes.

Attempt is not made to answer the foregoing and similar questions by a statistical compilation. The highest rate reported, after adjustment, is for Hoboken, \$42.73, while the lowest city is Little Rock, \$11.40. The average total rate upon a uniform basis of assessment is \$32.16 per \$1,000, which, when readjusted to express the tax burden, is reduced to \$24.11.

So far as the figures enable a determination, the tax burden to-day is approximately upon a 4-3-2-1 basis,—that is, of each tax dollar levied, approximately 40 cents is for the city, 30 cents for schools, 20 cents for the county, and 10 cents for the state. This is probably in harmony with our natural interest in the several governmental units, due in the first instance to the intimacy of the services rendered, and secondly to the proximity of the seat of government.

TAX BURDEN INCREASING

A set of figures for any one year affords no basis for determining tenden-

"Can Present Taxation Policies be Continued?" 1923 and 1924.

Indiana State Chamber of Commerce; "Tax Facts About Indiana"; February, 1924.

Retail Merchants' Association of Ohio (under way), 1924.

City Club of Philadelphia; "General City Tax Delinquency and Suggested Improvements of the City Tax System"; November, 1923.

Rochester Bureau of Municipal Research; "Financial Conditions and Practices of Rochester"; December, 1923.

¹ New York State Special Joint Committee on Taxation and Retrenchment; Reports, 1920, 1921, 1922, 1923.

Maryland Tax Revision Commission; Reports, April, 1923; November 1923.

Baltimore Tax Commission; Report, November, 1923.

² Survey of the City of Cincinnati and Hamilton County; by Dr. L. D. Upson; 1924.

Proceedings of the First and Second Annual Conferences of the Canadian Tax Conference of the Citizen's Research Institute of Canada; 1923 and 1924.

Cleveland Chamber of Commerce; "Cleveland's Income," "Cleveland's Expenses," and

cies. However, in analyzing the rates of 51 cities over 100,000 for which 1923 rates are available for comparison with 1924 figures, it is found that in 16 cities the rates increased a total of \$51.63, 18 cities reduced rates \$21.03, and in seven the rates were unchanged. The net result was an increase for all these cities, therefore, averaging 60 cents per \$1,000. The popularly supposed rush of increasing taxation has at last slackened to a walk.

Yet, it is predicted that the tax burden in the future will be heavier, rather than lighter.

Education alone will take more of our public funds. Discussion at the last session of the Department of Superintendence of the National Education Association brought out 122 additional demands upon our educators, as against thirty economies. Among the popular demands were numerous welfare proposals, such physical requirements as more sites, additional playgrounds, better buildings, auditoriums, additional equipment and modern business devices, and such instructional advancement as more individualized instruction, continuation schools, junior high schools, industrial training, better paid teachers, etc.

Similarly, statistics are available showing the growth of our city activities. And who will say, for instance, that in the future improved policing will not be demanded through more street and alley lighting, additional patrolmen, and radios installed in precinct stations and patrol wagons?

Yet the increase in rates need cause no undue alarm if such affecting elements are considered as the changing value of the dollar, extension of services, and growth in population. Census figures have long indicated that the larger the city, the greater are per capita costs and the higher the tax rate. In at least one city, a large and repre-

sentative group of taxpayers, making an intensive analysis of the city budget, decided that if the budget as finally approved by them resulted in an increased rate, they would favor it. Here, indeed, is the secret of economical and efficient government,—an enlightened interest in the annual budget by the citizens.

NEED FOR EQUITABLE ASSESSMENTS

Certain it is that the tax burden should be equitably distributed. The basis for equity is the valuation as assessed for tax levies. Yet it is here that the replies to our questionnaire disclose that the least progress has been made, and the greatest unrest and demand for reform exists among the rate payers. Many cities specifically state that attempt is being made to obtain an entire reassessment upon some scientific basis which will assure uniformity. In Ohio, the State Tax Commission inferred that a general revaluation might be ordered unless undertaken in the localities, some cities having had no revaluation since 1910. That something is radically wrong with taxes in Ohio is evident from a glance at the Ohio cities—take Toledo and Lima, as examples, with \$4.62 and \$1.66 per \$1,000, respectively, for all city operating purposes, as compared with \$5.92 and \$5.02 for debt charges.

An intimate enquiry in other states and cities would probably disclose a similar necessity for some kind of central supervision and control over local assessing methods. Real estate boards express an insistent demand for reform in assessing. We may expect action as the tax burden increases.

The finding of the Maryland Tax Revision Commission is pertinent to the general subject:

Our Commission feels that it would not serve any practical purpose if it simply exercised itself in endeavoring to find new ways of increasing

tax revenue, which would have the effect of adding to the burdens which our people are now carrying.

It is hardly necessary to say that there seems to be no royal road to the reduction of the burdens of taxation. It seems reasonably certain that there are only three ways of reducing these burdens:

(1) By diminishing the amount of tax revenue required, by economical business management of public affairs, or by the reduction of public activities requiring the expenditure of money.

(2) By adding to the taxable basis through additions to the wealth and prosperity of a community.

(3) *By adding to the uniformity of taxing methods, so that every taxpayer pays his proportion of public expenses, in conformity with his means and ability.*

Real estate cannot escape, and has long carried, and will probably always carry, and perhaps

ought to carry, a large part of the taxing burden.

Personal property, tangible and intangible, presents the difficult problem. It is possibly true that, under any system of direct taxation now in existence, it can and does escape some part of its obligation. It is towards the solution of this problem that the advocates of the state income tax are directing their efforts.

In conclusion, questionnaires were submitted to all cities over 30,000,—247 cities in United States and 13 in Canada. From the 260 cities, data adequate to tabulate were received from 184. The remaining cities had to be omitted because no replies were received or the information was incomplete. It is hoped that any errors will be called to our attention, that they may not be repeated in future tabulations.

COMPARATIVE TAX RATES FOR 184 CITIES OVER 30,000 FOR 1924

Compiled by the DEPARTMENT BUREAU OF GOVERNMENTAL RESEARCH, INC.

From Data Furnished by Members of the Governmental Research Conference, City Officials, and Chambers of Commerce

Census Jan. 1, 1920	Assessed value	Per cent		Fiscal year begins	Date of collection of taxes	Tax rate per \$1,000 of assessed valuation							Adjusted tax rate to uniform 100% basis of assessment	Estimated ratio of assessed to true value (per cent)	Final readjusted tax rate	Rank within census group	
		Realty	Personalty			City	School	Debt	County	State	Total						
<i>Group I</i>																	
Population, 500,000 and over																	
1. New York, N. Y. ¹	\$11,379,985,143	98	2	Jan. 1	{ June 1 Dec. 1, '24 Jan. 25 Jan. 26 May 15, '23 June 15, '23 June 15, '24	\$12.87	\$5.55	\$6.19	\$0.96	\$1.71	\$27.28	100	\$27.28	92.5	\$25.25	4	
2. Chicago, Ill. ²	7,788,665,379	77	23	Jan. 1, '23	{ Dec. 1, '23 Jan. 31, '24 Nov. 1, '23 Mar. 1, '24	39.90	27.80	.....	6.40	5.00	79.10	50	39.55	75	29.66	1	
3. Philadelphia, Pa. ³	3,421,590,589	77	23	Jan. 1	{ Dec. 1, '23 Jan. 31, '24 Nov. 1, '23 Mar. 1, '24	17.50	9.60	.....	.....	.....	27.00	100	27.00	90	26.30	7	
4. Detroit, Mich. ⁴	2,455,327,680	78	22	July 1	{ Dec. 1, '23 Jan. 31, '24 Nov. 1, '23 Mar. 1, '24	14.63	6.34	.....	2.75	2.45	26.17	100	26.17	80	20.94	8	
5. Cleveland, Ohio. ⁵	1,867,162,970	63	37	Jan. 1	{ Dec. 1, '23 Jan. 31, '24 Nov. 1, '23 Mar. 1, '24	6.96	8.31	6.47	2.16	30	24.20	100	24.20	80	19.36	11	
6. St. Louis, Mo. ⁶	987,000,000	95	5	Apr. 7, '23	{ Dec. 1, '23 Jan. 31, '24 Nov. 1, '23 Mar. 1, '24	12.70	8.20	2.40	.....	1.00	24.30	100	24.30	80	10.44	10	
7. Boston, Mass. ⁷	1,714,100,000	81	19	Feb. 1, '23	{ Dec. 1, '23 Jan. 31, '24 Nov. 1, '23 Mar. 1, '24	13.92	6.68	.....	1.56	2.84	24.70	100	24.70	100	24.70	5	
8. Baltimore, Md. ⁸	733,826	1,004,035,258	60	40	Jan. 1, '23	13.24	6.60	6.26	.....	3.00	32.00	100	32.00	85	24.65	6	
9. Pittsburgh, Pa. ⁹	588,343	951,157,910	100	.....	Jan. 1	16.46	11.50	.....	4.88	.....	32.84	100	32.84	85	27.91	2	
10. Los Angeles, Calif. ¹⁰	576,673	996,938,611	80	20	July 1, '23	16.50	16.30	.....	6.80	.....	39.60	100	39.60	80	19.80	3	
11. Buffalo, N. Y. ¹¹	768,765,265	99	1	July 1	{ Dec. 1, '23 Jan. 31, '24 Nov. 1, '23 Mar. 1, '24	28.46	.....	.....	.....	6.14	34.60	100	34.60	27.63	3		
12. San Francisco, Calif. ¹²	644,180,600	82	18	July 1, '23	{ Dec. 1, '23 Jan. 31, '24 Nov. 1, '23 Mar. 1, '24	21.71	6.13	6.86	.....	.....	34.70	100	34.70	50	17.35	12	
<i>Group II</i>																	
Population, 300,000 to 500,000																	
13. Milwaukee, Wis. ¹³	725,503,037	76	24	Jan. 1	{ Dec. 1, '23 Jan. 31, '24 Nov. 1, '23 Mar. 1, '24	9.63	8.30	4.82	5.15	1.23	29.13	100	29.13	85	24.76	5	
14. Washington, D. C. ¹⁴	902,291,815	85	15	July 1, '23	{ Dec. 1, '23 Jan. 31, '24 Nov. 1, '23 Mar. 1, '24	14.00	.....	.....	.....	.....	14.00	100	14.00	100	14.00	9	
15. Newark, N. J. ¹⁵	624,708,951	82	18	Jan. 1	{ Dec. 1, '23 Jan. 31, '24 Nov. 1, '23 Mar. 1, '24	14.24	9.20	4.66	5.18	4.52	37.80	100	37.80	100	37.80	1	
16. Cincinnati, Ohio. ¹⁶	735,997,200	70	30	Jan. 1	{ Dec. 1, '23 Jan. 31, '24 Nov. 1, '23 Mar. 1, '24	5.48	6.20	5.74	4.06	30	21.78	100	21.78	67	14.59	8	
17. New Orleans, La. ¹⁷	443,552,203	85	15	Jan. 1	{ Dec. 1, '23 Jan. 31, '24 Nov. 1, '23 Mar. 1, '24	10.50	7.00	10.00	.....	8.25	35.75	100	35.75	85	30.39	3	
18. Minneapolis, Minn. ¹⁸	279,333,875	82	18	Jan. 1	{ Dec. 1, '23 Jan. 31, '24 Nov. 1, '23 Mar. 1, '24	23.82	21.40	13.55	7.25	7.95	73.97	38	28.11	85	23.89	6	
19. Kansas City, Mo. ¹⁹	595,731,067	69	31	Apr. 21	{ Dec. 1, '23 Jan. 31, '24 Nov. 1, '23 Mar. 1, '24	7.47	9.00	4.37	4.30	1.00	26.14	100	26.14	85	22.22	7	
20. Seattle, Wash. ²⁰	239,341,852	82	18	Jan. 1	{ Dec. 1, '23 Jan. 31, '24 Nov. 1, '23 Mar. 1, '24	24.47	17.16	4.88	12.93	12.40	71.84	50	35.92	100	35.92	2	
21. Indianapolis, Ind. ²¹	615,444,460	70	30	Jan. 1	{ Dec. 1, '23 Jan. 31, '24 Nov. 1, '23 Mar. 1, '24	10.87	8.23	.....	5.70	.....	24.80	100	24.80	100	24.80	4	

Group III Population, 100,000 to 300,000		100		..		Jan. 1 Dec. 1, '23		10.07 16.70		6.48 7.60		8.57 10.07		4.18 8.00		2.06 7.70		100 100		31.36 40.00		88 60		27.60 24.00		12 19		
22. Rochester, N. Y. ¹⁵	295,750	455,995,684	83	34	Jan. 1	May 1 { Apr. 5 Oct. 5	9.46	11.64	.13	3.40	3.93	28.56	100	28.56	80	22.85	22	80	22.85	22	80	22.85	22	80	22.85	22	80	22.85
23. Portland, Ore. ¹⁶	256,491	388,610,170	66	33	Jan. 1	{ Dec. 1, '23 Mar. 1 June 1, '24	4.62	7.66	5.92	2.90	.30	21.40	100	21.40	75	16.05	35	100	23.00	21	100	23.00	21	100	23.00	21	100	23.00
24. Denver, Colo.	243,164	469,119,280	67	33	Jan. 1	{ Dec. 1, '23 June 1, '24	3.99	6.43	6.04	2.78	.26	19.50	100	19.50	75	14.63	37	100	23.00	21	100	23.00	21	100	23.00	21	100	23.00
25. Toledo, O. ¹⁷	237,995	426,473,250	77	23	Oct. 1, '23	{ Dec. 1, '23 June 1, '24	13.90	6.10	....	4.00	5.00	29.00	100	29.00	80	23.20	30	100	23.00	21	100	23.00	21	100	23.00	21	100	23.00
26. Providence, R. I. ¹⁸	234,931	584,562,340	71	29	Sept. 1, '23	{ Dec. 1, '23 June 1, '24	24.82	16.33	9.16	14.14	7.95	72.40	38	27.51	80	22.01	24	100	23.00	21	100	23.00	21	100	23.00	21	100	23.00
27. Louisville, Ky.	234,693	400,428,027	60	40	July 1	{ Dec. 1, '23 June 20, '24	19.30	16.95	5.45	8.40	....	50.10	100	50.10	60	30.06	6	100	23.00	21	100	23.00	21	100	23.00	21	100	23.00
28. St. Paul, Minn.	216,261	211,937,355	60	40	July 1	{ Dec. 20, '23 June 20, '24	10.42	10.43	....	4.05	.30	25.20	100	25.20	70	17.64	32	100	23.00	21	100	23.00	21	100	23.00	21	100	23.00
30. Oakland, Calif. ¹⁹	208,435	316,753,390	64.5	35.5	Jan. 1	{ May 1 Oct. 16	8.40	6.60	....	11.00	5.00	31.00	100	31.00	70	21.70	26	100	23.00	21	100	23.00	21	100	23.00	21	100	23.00
31. Akron, Ohio	200,616	333,000,000	74	26	Jan. 1	{ May 1 Oct. 16	9.78	11.50	....	3.30	2.00	26.56	100	26.56	80	21.25	27	100	23.00	21	100	23.00	21	100	23.00	21	100	23.00
32. Atlanta, Ga. ²⁰	191,601	287,022,550	87	33	Jan. 1	{ May 1 Oct. 16	15.32	7.99	....	1.24	2.05	26.80	100	26.80	85	22.78	23	100	23.00	21	100	23.00	21	100	23.00	21	100	23.00
33. Omaha, Neb.	179,754	287,022,550	84	36	Dec. 1, '23	{ May 1 Oct. 16	11.50	6.60	....	11.50	6.50	36.00	60	21.60	67	14.47	38	100	23.00	21	100	23.00	21	100	23.00	21	100	23.00
34. Worcester, Mass.	178,506	146,813,998	78	32	Oct. 1, '23	{ May 1 Oct. 16	19.02	6.68	....	6.55	2.05	34.30	100	34.30	80	27.44	13	100	23.00	21	100	23.00	21	100	23.00	21	100	23.00
35. Birmingham, Ala.	171,717	235,987,841	100	..	Jan. 1	{ May 1 Oct. 16	12.00	7.50	1.50	....	2.50	23.50	100	23.50	67	15.75	36	100	23.00	21	100	23.00	21	100	23.00	21	100	23.00
36. Syracuse, N. Y.	171,667	296,800,000	63	37	Feb. 1	{ Dec. 1 June 1	12.25	11.50	....	.44	.81	25.00	100	25.00	100	25.00	18	100	23.00	21	100	23.00	21	100	23.00	21	100	23.00
37. Richmond, Va. ²¹	162,537	257,332,053	85	15	Jan. 1	{ Sept. 1 Mar. 1	12.50	8.80	5.10	7.20	7.50	41.10	100	41.10	75	30.82	4	100	23.00	21	100	23.00	21	100	23.00	21	100	23.00
38. New Haven, Conn.	161,379	182,230,000	74	26	June 1, '23	{ Sept. 1 Mar. 1	14.90	9.40	....	8.60	7.50	40.40	100	40.40	46	18.58	31	100	23.00	21	100	23.00	21	100	23.00	21	100	23.00
39. San Antonio, Tex.	158,976	205,820,000	67	33	Jan. 1	{ Dec. 1, '23 June 1, '24	8.56	6.30	6.24	4.15	2.95	28.20	100	28.20	60	16.92	34	100	23.00	21	100	23.00	21	100	23.00	21	100	23.00
40. Dallas, Tex.	152,559	235,675,560	62	38	Jan. 1	{ Dec. 1, '23 June 1, '24	13.26	7.05	6.49	.48	.92	28.20	100	28.20	100	28.20	10	100	23.00	21	100	23.00	21	100	23.00	21	100	23.00
41. Dayton, Ohio ²²	143,555	260,091,598	74	26	Apr. 1	{ Sept. 1 Mar. 1	12.36	6.34	1.40	.37	.86	21.33	100	21.33	80	17.07	33	100	23.00	21	100	23.00	21	100	23.00	21	100	23.00
42. Bridgeport, Conn.	138,036	291,194,367	90	10	Apr. 1	{ Sept. 1 Mar. 1	15.00	17.00	....	6.00	....	38.00	100	38.00	80	30.40	5	100	23.00	21	100	23.00	21	100	23.00	21	100	23.00
43. Hartford, Conn. ²³	137,763	....	100	31	Jan. 1	{ Sept. 1 Mar. 1	10.99	12.14	....	2.87	2.75	28.75	100	28.75	80	22.00	26	100	23.00	21	100	23.00	21	100	23.00	21	100	23.00
44. Scranton, Pa.	137,634	221,426,753	99	31	Apr. 1	{ June 1 Oct. 1	23.06	2.50	....	3.64	1.92	31.12	100	31.12	100	31.12	3	100	23.00	21	100	23.00	21	100	23.00	21	100	23.00
45. Grand Rapids, Mich.	135,875	....	87	13	Dec. 1, '23	{ June 1 Oct. 1	18.30	11.70	....	.93	1.57	32.50	100	32.50	100	32.50	1	100	23.00	21	100	23.00	21	100	23.00	21	100	23.00
46. Paterson, N. J.	129,614	261,621,050	87	13	Dec. 1, '23	{ June 1 Oct. 1	13.00	15.84	....	7.03	2.87	38.74	100	38.74	75	29.06	9	100	23.00	21	100	23.00	21	100	23.00	21	100	23.00
47. Springfield, Mass.	126,468	181,000,000	70	30	Apr. 1	{ Sept. 15, '23 Oct. 15, '23	10.77	5.38	7.75	.90	1.60	26.40	100	26.40	100	26.40	16	100	23.00	21	100	23.00	21	100	23.00	21	100	23.00
48. Des Moines, Iowa	121,217	217,592,075	60	40	Dec. 1, '23	{ Oct. 15, '23 Dec. 23	17.00	....	....	11.00	....	28.00	100	28.00	70	19.60	29	100	23.00	21	100	23.00	21	100	23.00	21	100	23.00
49. New Bedford, Mass.	118,342	121,636,640	96	4	Aug. 1, '23	{ Dec. 23 Jan. 15	11.30	13.00	....	4.80	2.60	31.70	100	31.70	100	31.70	2	100	23.00	21	100	23.00	21	100	23.00	21	100	23.00
50. Nashville, Tenn.	118,110	183,744,587	79	21	Jan. 1	{ July 15 Oct. 1	10.80	10.88	....	4.42	1.92	28.00	100	28.00	100	28.00	11	100	23.00	21	100	23.00	21	100	23.00	21	100	23.00
51. Salt Lake City, Utah	116,309	145,424,000	89	11	Jan. 1	{ Oct. 1 Jan. 1	17.80	9.80	....	5.29	2.51	35.40	100	35.40	77	27.26	14	100	23.00	21	100	23.00	21	100	23.00	21	100	23.00
52. Camden, N. J.	113,344	125,635,840	99	1	Jan. 1	{ Jan. 1 Oct. 1	16.58	7.07	2.61	1.37	1.77	29.40	100	29.40	100	29.40	8	100	23.00	21	100	23.00	21	100	23.00	21	100	23.00
53. Albany, N. Y.	112,769	140,446,920	74	26	Jan. 1	{ Jan. 1 Oct. 1	15.00	8.00	....	2.70	2.70	28.50	100	28.50	70	26.85	28	100	23.00	21	100	23.00	21	100	23.00	21	100	23.00
54. Lowell, Mass.	110,163	120,628,600	100	1	July 1	{ July 1 Oct. 1	10.80	8.50	5.65	1.30	4.25	23.90	100	23.90	100	23.90	7	100	23.00	21	100	23.00	21	100	23.00	21	100	23.00
55. Wilmington, Del.	109,641	136,261,000	88	12	Jan. 1, '23	{ Oct. 15, '23 Mar. 1	11.50	10.00	....	4.00	....	25.50	100	25.50	75	19.12	30	100	23.00	21	100	23.00	21	100	23.00	21	100	23.00
56. Cambridge, Mass.	107,784	101,216,363	100	..	Mon.	{ May 31 Nov. 30	18.50	15.75	....	12.52	13.63	60.40	50	30.20	88	26.63	15	100	23.00	21	100	23.00	21	100	23.00	21	100	23.00
57. Reading, Pa.	104,437	83,540,675	87	13	Jan. 1	{ May 31 Nov. 30	8.83	11.44	5.86	3.73	2.18	32.09	100	32.09	83	26.31	17	100	23.00	21	100	23.00	21	100	23.00	21	100	23.00
58. Spokane, Wash.	100,176	203,076,130	99	1	Jan. 1	{ Mar. 1 May 1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
59. Yonkers, N. Y.	..	..	..	..	..	{	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

SEE FOOTNOTES ON PAGE 708

COMPARATIVE TAX RATES FOR 184 CITIES OVER 30,000 FOR 1924—Continued

Group IV Population 50,000 to 100,000	Census Jan. 1, 1920	Assessed value	Per cent		Fiscal year begins	Date of collection of taxes	Tax rate per \$1,000 of assessed valuation						Legal basis of assessment (per cent)	Adjusted tax rate to uniform 100% basis of assessment	Estimated ratio of assessed to true value (per cent)	Final readjusted tax rate	Rank within census group
			Realty	Personalty			City	School	Debt	County	State	Total					
60. Lynn, Mass.	99,148	115,891,075	85	15	Jan. 1	Oct. 15	10.35	9.47	7.76	1.60	2.82	31.80	100	31.80	100	31.80	5
61. Duluth, Minn.	98,917	77,372,622	74	26	Jan. 1	May 31	18.91	26.21	4.83	11.30	7.95	69.80	38	26.33	80	21.06	37
62. Tacoma, Wash.	96,965	68,599,166	..	..	Jan. 1	Feb. 15	23.74	13.00	..	19.79	14.73	71.26	50	36.63	60	17.82	46
63. Lawrence, Mass.	94,270	128,465,175	72.5	27.5	Jan. 1, '23	Oct. 1, '23	9.23	8.79	6.01	1.50	1.67	27.20	100	27.20	100	27.20	15
64. Utica, N. Y.	94,166	120,039,808	100	..	Jan. 1	Aug. 1	25.41	..	..	7.14	..	32.55	100	32.55	80	26.04	21
65. Erie, Pa.	93,372	120,043,453	..	..	Jan. 1	Mar. 1	9.80	14.00	2.40	6.30	..	32.60	100	32.60	75	24.38	24
66. Somerville, Mass.	93,091	92,519,400	91	9	Jan. 1, '23	Oct. 15, '23	16.44	7.91	..	.98	3.87	29.20	100	29.20	100	29.20	9
67. Watertown, Conn.	91,715	150,994,493	79	21	Jan. 1	Nov. 1	33.40	..	..	..	..	33.40	100	33.40	80	26.72	18
68. Flint, Mich.	91,599	154,315,770	75	25	Mar. 1	July 1	10.20	11.81	3.00	5.59	3.00	33.60	100	33.60	70	23.52	28
69. Oklahoma City, Okla.	91,295	118,011,389	81	19	July 1, '23	Jan. 1, '24	6.00	18.10	6.60	8.90	3.25	42.85	100	42.85	60	25.73	22
70. Schenectady, N. Y.	88,723	84,833,743	100	..	Jan. 1	June 1	25.63	19.59	..	10.02	..	55.24	100	55.24	50	27.62	12
71. Canton, Ohio	87,091	153,852,700	65	35	Jan. 1	Dec. 20, '23	8.64	12.15	..	3.75	.26	24.80	100	24.80	60	14.83	49
72. Evansville, Ind.	86,264	120,105,530	80	20	Jan. 1	May 1	10.30	9.10	..	5.70	3.00	28.10	100	28.10	100	28.10	11
73. Manchester, N. H.	78,384	117,339,633	81	19	Jan. 1	Apr. 1	13.84	6.16	..	1.87	2.13	24.00	100	24.00	100	24.00	26
74. St. Joseph, Mo.	77,939	79,241,390	69	31	Apr. 18	May 5	10.00	12.25	2.00	7.75	1.00	33.00	100	33.00	65	21.45	36
75. Bayonne, N. J.	76,764	150,565,851	74	26	Jan. 1	Dec. 1	10.27	10.48	8.27	6.59	4.49	40.10	100	40.10	60	24.06	25
76. San Diego, Calif.	74,683	114,752,269	86	14	Jan. 1	June 2	11.66	8.90	8.35	23.90	..	52.80	100	52.80	50	26.40	20
77. Dulles-Barre, Pa.	73,833	90,358,363	96	4	Jan. 1	Apr. 1	12.00	15.00	..	11.60	..	38.60	100	38.60	60	23.16	29
78. Wichita, Kans.	72,217	165,000,000	70	30	Jan. 1, '23	Nov. 1, '23	9.00	16.00	..	4.28	2.32	31.60	100	31.60	70	22.12	31
79. Troy, N. Y.	72,013	65,174,322	100	..	Jan. 1	July 1	23.31	11.37	..	10.77	..	45.45	100	45.45	90	40.91	2
80. Sioux City, Iowa	71,227	24,110,477	76	24	Apr. 1, '23	Jan. 1, '24	48.00	66.60	..	21.90	11.50	148.00	25	37.00	60	23.20	30
81. South Bend, Ind.	70,983	181,000,000	67	33	Jan. 1	Nov. 3	7.70	10.70	..	4.60	3.00	26.00	100	26.00	70	18.20	45
82. Portland, Me.	68,272	108,358,275	69	31	Jan. 1	Sept. 1	16.06	7.83	2.63	1.31	5.87	33.60	100	33.60	57	19.15	43
83. Hoboken, N. J.	68,166	95,192,658	91	9	Jan. 1	June 1	18.73	17.29	..	6.85	4.61	47.48	100	47.48	90	42.73	1
84. Johnston, Pa.	67,327	68,327,000	..	..	Jan. 1	July 1	14.00	14.50	..	6.00	..	34.50	100	34.50	80	27.60	13
85. Brockton, Mass.	66,254	65,426,860	83	17	Dec. 1, '23	Oct. 15, '23	25.14	9.45	..	1.44	1.77	37.80	100	37.80	80	30.24	7
86. Terre Haute, Ind.	66,083	99,283,760	75	25	Jan. 1	Nov. 1	10.65	14.45	..	5.89	4.01	35.00	100	35.00	90	31.50	6
87. Sacramento, Calif.	65,908	85,410,490	84	16	Jan. 1	Oct. 20	11.12	19.30	6.48	10.70	..	47.60	100	47.60	72	34.27	3
88. Little Rock, Ark.	65,142	59,451,305	70	30	July 1, '23	Jan. 1	5.00	12.00	..	8.50	8.70	34.20	50	17.10	67	11.40	50
89. Saginaw, Mich.	61,903	87,285,638	77	23	July 1	Dec. 1	12.67	11.94	..	6.87	2.70	34.18	100	34.18	80	27.34	14
90. Mobile, Ala.	60,777	..	..	..	Oct. 1, '23	Jan. 1, '24	11.00	..	..	23.00	..	34.00	100	34.00	60	20.40	40

91. Holyoke, Mass.	80,203	113,504,790	78	Dec. 1, '23	Oct. 15, '23	9.82	6.96	2.27	.69	1.76	21.50	100	21.50	100	35
92. New Britain, Conn.	29,315	94,224,283	82	Apr. 1, '23	Jan. 1, '24	9.92	9.75	1.26	.35	.72	22.00	100	22.00	84	21.50
93. Springfield, Ill.	98,153	29,459,569	75	Mar. 1, '23	June 1, '23	24.15	27.50	2.75	8.00	5.40	67.80	50	33.00	60	18.44
94. Covington, Ky.	57,121	38,642,620	88	Jan. 1, '23	June 1, '23	14.14	8.50	3.11	....	8.20	33.95	100	33.95	80	27.16
95. Davenport, Iowa	56,727	70,078,990	82	Apr. 1, '23	Sept. 1, '23	27.00	20.55	1.60	11.70	5.75	76.00	50	38.80	70	26.81
96. Wheeling, W. Va.	56,028	114,023,668	73	July 1, '23	Oct. 1, '23	4.88	7.30	2.46	5.00	1.40	27.04	100	41.04	170	31.81
97. Berkeley, Calif.	56,036	71,000,000	70	July 1, '23	Oct. 19, '23	9.80	4.80	1.20	30.60	....	46.40	100	41.04	170	31.81
98. Long Beach, Calif.	55,593	115,027,560	50	Mar. 1, '23	Oct. 15, '23	13.70	15.50	2.00	7.50	....	38.70	100	38.70	50	19.35
99. Gary, Ind.	55,378	131,908,335	75	Jan. 1, '23	May 5, '23	9.20	11.40	....	6.20	2.80	29.60	100	29.60	85	26.16
100. Portsmouth, Va.	54,387	42,740,359	83	Jan. 1, '23	Nov. 3, '23	11.00	10.00	....	....	2.50	23.50	100	23.50	70	16.45
101. Lancaster, Pa.	53,160	33,000,000	100	June 1, '23	June 1, '23	11.00	14.00	....	2.00	....	27.00	100	27.00	80	21.60
102. Augusta, Ga.	52,548	49,481,773	65	Jan. 1, '23	Apr. 20, '23	8.00	14.00	10.00	6.40	5.00	43.40	100	43.40	50	21.70
103. Tampa, Fla.	51,608	....	68	June 1, '23	Oct. 1, '23	25.50	13.00	....	36.00	11.50	86.00	100	86.00	33	28.67
104. Roanoke, Va.	50,842	57,000,000	70	Jan. 1, '23	Nov. 1, '23	15.75	6.75	....	....	2.50	25.00	100	25.00	68	17.00
105. Niagara Falls, N. Y.	50,760	110,124,320	100	Jan. 1, '23	Nov. 1, '23	9.43	7.52	....	7.03	....	23.98	100	23.98	100	23.98
106. East Orange, N. J.	50,710	89,634,187	89	Jan. 1, '23	June 1, '23	10.27	8.41	3.49	5.60	4.23	32.00	100	32.00	65	20.80
107. Atlantic City, N. J.	50,707	195,918,427	94	Jan. 1, '23	Dec. 1, '23	15.14	6.60	....	4.26	4.00	30.00	100	30.00	100	30.00
108. Bethlehem, Pa.	50,358	63,521,323	95	Jan. 7, '23	Mar. 1, '23	11.00	13.00	....	5.00	....	29.00	100	29.00	75	21.75
109. Topeka, Kans.	50,022	75,485,819	73	Jan. 1, '23	Dec. 20, '23	9.30	11.40	2.69	5.69	2.32	31.40	100	31.40	85	26.69
<i>Group V</i>															
Population, 30,000 to 80,000															
110. Malden, Mass.	49,103	56,000,950	85	Jan. 1, '23	Oct. 15, '23	28.67	....	....	1.23	4.00	31.90	100	31.90	90	28.71
111. Hamtramck, Mich.	48,615	94,336,117	66	July 1, '23	July 15, '23	12.92	1.75	....	2.63	2.45	25.75	100	25.75	76	19.31
112. Kalamazoo, Mich.	48,457	73,155,420	70	Jan. 1, '23	July 1, '23	17.20	1.74	....	6.10	3.12	15.68	100	35.65	80	19.30
113. Winston-Salem, N. C.	48,395	113,668,197	45	June 1, '23	Oct. 1, '23	7.20	3.30	....	5.50	3.00	23.00	100	23.00	80	19.30
114. Quincy, Mass.	47,876	83,130,075	88	Jan. 1, '23	Oct. 15, '23	11.36	7.10	5.31	.94	3.69	28.40	100	28.40	100	28.40
115. Bay City, Mich.	47,554	46,969,879	78	July 1, '23	Aug. 1, '23	14.87	14.76	....	5.34	2.45	37.42	100	37.42	80	29.94
116. Highland Park, Mich.	46,499	184,526,000	47	July 1, '23	Dec. 1, '23	9.40	7.60	....	2.57	2.44	22.01	100	22.01	80	17.61
117. Elmira, N. Y.	45,393	44,177,604	99	Jan. 1, '23	Jan. 1, '23	14.88	13.07	....	....	11.25	39.20	100	39.20	70	27.44
118. Fresno, Calif.	45,086	46,431,611	78	Jan. 1, '23	Oct. 10, '23	20.66	16.66	....	21.00	....	58.32	100	58.32	50	29.16
119. New Castle, Pa.	44,938	33,735,410	90	Jan. 7, '23	May 1, '23	11.25	20.00	2.25	7.00	....	40.50	100	40.50	50	20.25
120. Galveston, Tex.	44,255	56,315,822	75	July 1, '23	Sept. 1, '23	16.00	4.00	....	11.00	7.50	38.50	100	38.50	75	28.68
121. Sikeston, Mo.	43,874	89,183,600	75	Jan. 1, '23	Nov. 1, '23	10.00	5.50	....	6.50	5.25	27.75	100	27.75	60	16.65
122. Decatur, Ill.	43,818	43,818	85	May 1, '23	Jan. 1, '24	19.20	38.00	....	18.00	5.00	88.20	50	44.10	67	29.40
123. Chelsea, Mass.	43,184	47,725,600	85	Jan. 1, '23	Oct. 15, '23	24.75	12.54	3.80	....	1.91	33.00	100	33.00	100	33.00
124. Mount Vernon, N. Y.	42,726	84,000,000	100	Jan. 1, '23	Jan. 31, '23	9.93	12.50	....	6.57	....	29.00	100	29.00	90	26.10
125. Salem, Mass.	42,529	48,347,180	79	Jan. 1, '23	Nov. 1, '23	12.86	9.19	7.06	1.95	2.74	33.80	100	33.80	100	33.80
126. Pittsfield, Mass.	41,763	51,969,755	84	Jan. 1, '23	Oct. 15, '23	19.17	....	6.58	1.89	2.06	29.00	100	29.00	100	29.00
127. Butte, Mont.	41,611	81,719,595	70	May 1, '23	June 1, '23	22.20	21.60	1.15	22.50	4.40	71.85	33	23.95	75	17.96

COMPARATIVE TAX RATES FOR 184 CITIES OVER 30,000 FOR 1924—Continued

	Census Jan. 1, 1920	Assessed value	Per cent		Fiscal year begins	Date of collection of taxes	Tax rate per \$1,000 of Assessed valuation						Adjusted tax rate to uniform 100% basis of assessment	Estimated ratio of assessed to true value (per cent)	Final readjusted tax rate	Rank within census group	
			Reality	Personality			City	School	Debt	County	State	Total					
128. Lexington, Ky.....	41,534	43,072,835	100	..	Jan. 1	{ Jan. 1 Dec., '23	14.26	7.62	....	1.12	8.00	31.00	31.00	60	18.60	51	
129. Lima, Ohio.....	41,296	51,836,840	63	37	Jan. 1	{ Dec., '23 Sept., '24	1.66	9.04	5.02	5.93	2.95	24.60	24.60	60	14.76	63	
130. Fitchburg, Mass.....	41,029	57,227,450	64	36	Dec. 1, '23	{ June, '24 Sept., '23	12.28	6.60	5.02	1.05	1.45	26.40	26.40	80	21.12	41	
131. Kew-Forest, N. Y.....	40,762	58,760,500	74	26	Jan. 1, '23	{ Jan. 1, '23 Oct., '23	14.10	11.00	....	4.70	1.20	31.00	31.00	60	18.60	62	
132. Everett, Mass.....	41,720	59,224,500	74	26	Jan. 1, '23	{ Jan. 1, '23 Oct., '23	14.10	11.00	....	4.70	1.20	31.00	31.00	60	18.60	62	
133. Wichita Falls, Tex.....	40,079	31,400,540	75	25	Apr. 1, '23	{ Jan. 1, '23 Oct., '23	25.00	10.00	4.40	8.00	7.34	28.50	28.50	50	25.25	34	
134. Oak Park, Ill.....	39,858	18,288,377	82	18	Jan. 1, '23	{ Jan. 1, '23 Oct., '23	3.68	6.63	....	6.64	5.09	11.45	100	100	25.25	28	
135. Superior, Wis.....	39,671	46,810,886	80	20	Jan. 1, '23	{ Jan. 1, '23 Oct., '23	9.90	12.43	....	10.31	1.50	34.14	34.14	75	11.45	65	
136. Springfield, Mo.....	39,631	37,610,053	70	30	July 1	{ Sept. 1, '23 Apr. 15, '24	9.18	8.50	2.32	5.30	1.00	26.30	26.30	70	18.41	53	
137. Charleston, W. Va.....	39,008	95,168,960	82	18	July 1, '23	{ Oct. 15, '23 Apr. 15, '24	5.00	9.20	1.45	4.45	1.40	21.50	21.50	70	15.05	62	
138. Dubuque, Iowa.....	39,141	43,612,000	74	26	Apr. 1, '23	{ Jan. 1, '23 Nov. 1, '23	14.28	14.44	....	6.26	2.55	37.50	37.50	70	26.25	23	
139. Medford, Mass.....	39,083	41,775,972	92	8	Mar. 1, '23	{ Jan. 1, '23 Nov. 1, '23	23.80	10.88	4.05	1.12	3.65	34.20	34.20	90	30.78	9	
140. Jamestown, N. Y.....	38,917	31,890,374	100	..	Mar. 1, '23	{ Jan. 1, '23 Oct. 1, '23	10.03	6.50	5.77	4.00	7.50	33.80	46.31	60	27.79	20	
141. Waco, Tex.....	38,900	53,090,100	70	30	Oct. 1, '23	{ Jan. 1, '23 Oct. 1, '23	24.90	55.00	....	14.10	5.00	99.00	100	75	25.35	27	
142. Joliet, Ill.....	38,442	12,756,578	70	30	Jan. 1, '23	{ Jan. 1, '23 Oct. 15, '23	9.34	4.78	1.75	1.35	2.78	20.00	20.00	100	20.00	40	
143. Brookline, Mass.....	37,748	118,165,000	86	14	Jan. 1, '23	{ Jan. 1, '23 Oct. 15, '23	26.00	20.00	....	17.00	6.00	69.00	42	28.98	50	57	
144. Columbia, S. C.....	37,524	29,200,000	80	20	Jan. 1, '23	{ Jan. 1, '23 Oct. 15, '23	31.00	42.50	....	6.40	5.00	95.70	50	47.85	45	48	
145. Evanson, Ill.....	37,294	24,151,434	81	19	Jan. 1	{ Jan. 1, '23 Oct. 1, '23	6.60	10.50	1.07	6.80	3.00	27.90	100	27.90	100	19	
146. Muncie, Ind.....	36,524	67,000,000	58	42	Jan. 1	{ Jan. 1, '23 Oct. 1, '23	47.62	101.50	10.87	26.90	11.52	108.41	25	49.60	40	45	
147. Waterloo, Iowa ²⁸	36,230	29,876,812	67	33	Apr. 1	{ Sept. 1, '23 Oct. 15, '23	9.48	9.15	4.24	9.4	2.19	26.00	100	26.00	80	42	
148. Chiopce, Mass.....	36,214	46,435,500	75	25	Dec. 1, '22	{ Jan. 1, '23 Apr. 1, '24	13.66	6.94	2.48	3.02	1.85	27.95	100	27.95	16	45	
149. New Rochelle, N. Y.....	36,213	105,113,940	100	..	Jan. 1	{ July 1, '24 Sept. 1, '24	20.57	10.01	....	6.04	5.25	41.87	100	41.87	80	4	
150. Auburn, N. Y.....	36,192	27,834,840	100	..	July 1	{ Feb. 1, '25 Aug. 30, '24	10.00	13.28	....	3.78	3.73	30.79	100	30.79	100	8	
151. Battle Creek, Mich.....	36,164	52,708,410	75	25	Mar. 1	{ Jan. 10, '25 Feb. 1, '24	21.70	28.40	....	4.95	7.10	62.15	50	18.65	50	50	
152. Quincy, Ill.....	35,978	18,998,007	70	30	May 1, '23	{ Jan. 1, '24 Feb. 1, '24	32.50	9.00	....	2.50	25.60	100	25.60	60	15.36	61	
153. Newport News, Va.....	35,596	44,556,210	75	25	Jan. 1	{ Jan. 1, '23 Sept. 1, '23	16.90	7.64	....	6.98	31.47	100	31.47	80	19.50	47	
154. Stamford, Conn. ²⁹	35,096	55,848,570	100	..	Jan. 1	{ Feb. 15 July 1	16.90	7.64	....	6.98	31.47	100	31.47	80	23.15	29	
155. Poughkeepsie, N. Y.....	35,000	40,908,615	100	..	Jan. 1	{ Dec. Jan. 1, '24	18.84	18.06		7.43	3.27	47.59	100	47.59	80	33.07	1
156. Pontiac, Mich.....	34,273	46,714,609	73	27	Jan. 1	{ Dec. Jan. 1, '24	21.70	27.50		13.80	5.00	68.00	50	34.00	70	23.80	33
157. Danville, Ill.....	33,776	29,776,492	100	..	May 1, '23	{ Aug. 1, '23 Jan. 1, '23	26.84	....	....	13.92	40.26	100	40.26	60	24.16	32	
158. Wilmington, N. Y.....	33,554	42,976,492	100	..	Jan. 1, '23	{ Oct. 1, '23 Jan. 1, '23	9.50	12.60	....	1.25	23.25	100	23.25	85	19.76	46	
159. Wilmington, N. C.....	33,276	42,976,492	100	..	Jan. 1, '23	{ Oct. 1, '23 Jan. 1, '23	11.00	15.90		5.33	3.07	35.30	100	35.30	75	26.48	22
160. Ogden, Utah.....	32,804	33,764,505	67	33	July 1	{ Dec. 1 Jan. 1	20.60	12.90		8.00	4.60	46.10	100	46.10	75	34.58	2
161. New Brunswick, N. J.....	32,779	44,651,630	91	10	Jan. 1	{ Dec. 1 Jan. 1	10.00	17.00	2.50	3.00		32.50	100	32.50	50	16.25	59
162. Norrisdon, Pa.....	32,319	21,698,695	90	10	Jan. 1	{ Dec. 1 Jan. 1	11.00	20.00		11.66		42.66	100	42.66	50	21.33	39
163. Hazleton, Pa.....	32,277	25,462,045	93	7	Jan. 7	{ July 1 Jan. 1	11.00	20.00		11.66		42.66	100	42.66	50	21.33	39

164. Lewiston, Me.	31,791	31,497,167	83	17	Mar. 1	{ Aug. 21 Jan. 1 July 1 Sept. 1 }	19.96	5.97	.24	1.20	4.63	32.00	100	32.00	60	19.20	49
165. Watertown, N. Y.	31,285	42,538,000	99	1	July 1	{ Jan. 1 July 1 Sept. 1 }	16.50	11.00	....	6.55	2.15	36.20	100	36.20	88	31.86	8
166. Columbus, Ga.	31,125	37,004,598	71	29	Jan. 1	{ Dec. 16, '23 Jan. 1 July 1 }	10.00	6.00	2.00	13.00	5.00	36.00	100	36.00	60	21.60	36
167. Green Bay, Wis.	31,017	47,000,000	70	24	Jan. 1	{ Dec. 16, '23 Jan. 1 July 1 }	17.63	8.90	3.92	5.72	1.33	27.50	100	27.50	80	22.00	35
168. Petersburg, Va.	31,012	41,709,580	60	40	July 1	{ Dec. 16, '23 Jan. 1 July 1 }	13.50	4.50	....	....	2.50	22.50	100	22.50	80	18.00	54
169. Moline, Ill.	30,734	12,931,174	68	32	Apr. 1	{ Dec. 16, '23 Jan. 1 July 1 }	28.50	40.00	....	11.20	5.00	84.80	50	42.40	50	21.20	40
170. Muskogee, Okla.	30,277	32,000,000	69	31	July 1, '23	{ Dec. 16, '23 Jan. 1 July 1 }	14.12	15.21	....	10.51	3.25	43.09	100	43.09	60	25.85	25
171. Newport, R. I.	30,255	82,527,900	59	41	Jan. 1	{ July 20 Feb. 1 Aug. 1 }	9.50	....	....	....	12.00	21.50	100	21.50	100	21.50	38
172. Colorado Springs, Colo.	30,105	39,798,800	..	..	Jan. 1	{ Aug. 1 Sept. 1 Nov. }	14.50	13.22	....	9.05	3.93	40.70	100	40.70	78	31.35	7
173. Lynchburg, Va.	30,070	30,501,312	91	9	Feb. 1	{ Sept. 1 May Nov. }	11.00	9.00	....	....	2.50	22.50	100	22.50	70	15.75	60
174. Kokomo, Ind.	30,067	46,000,000	..	..	Jan. 1	{ May Nov. }	7.30	7.30	....	7.00	3.00	24.60	100	24.60	100	24.60	31
<i>Canadian Cities</i>																	
1. Montreal, Que. ¹⁰	618,506	735,319,858	100	..	May 1	{ Oct. 1 May 9 July 9 }	13.50	10.00	.50	....	....	24.00	100	24.00	100	24.00	7
2. Toronto, Ont. ¹¹	521,893	851,953,583	100	..	Jan. 1	{ Sept. 9 June 16 Aug. 4 }	12.25	9.75	8.00	....	....	30.00	100	30.00	75	22.50	9
3. Winnipeg, Man. ¹²	179,087	237,892,540	100	..	Jan. 1	{ July 1 Sept. 13 June 18 }	10.75	12.27	2.77	....	2.71	28.50	86	24.51	100	24.51	6
4. Vancouver, B. C. ¹³	117,217	208,204,060	100	..	Jan. 1	{ July 1 Sept. 13 June 18 }	11.84	8.38	8.28	....	....	28.50	81	22.97	100	22.97	8
5. Hamilton, Ont. ¹⁴	114,151	144,515,830	100	..	Jan. 1	{ July 1 Sept. 13 June 18 }	10.99	12.37	8.64	....	....	32.00	100	32.00	100	32.00	2
6. Ottawa, Ont. ¹⁵	107,843	141,778,678	84	16	Jan. 1	{ Jan. 1 May 1 July 1 }	15.42	10.90	5.38	....	....	31.70	100	31.70	67	21.13	10
7. Edmonton, Alberta ¹⁶	58,821	61,527,040	100	..	Jan. 1	{ Jan. 1 May 1 July 1 }	19.43	21.57	....	....	....	41.00	100	41.00	80	32.80	1
8. Halifax, N. S.	58,372	58,465,475	100	..	May 1	{ Jan. 1 July 20 Aug. 15 }	19.50	9.60	....	8.00	....	29.90	100	29.90	100	29.90	1
9. St. John, N. B.	47,166	53,360,150	88	12	Jan. 1	{ Jan. 1 July 20 Aug. 15 }	13.30	9.10	....	....	....	30.40	100	30.40	100	30.40	2
10. Victoria, B. C. ¹⁷	38,727	55,115,838	100	..	Jan. 1	{ Jan. 1 July 20 Aug. 15 }	12.06	9.47	17.87	....	....	39.40	76	29.94	100	29.94	4

SEE FOOTNOTES ON PAGE 708

¹ *New York City.* The assessed valuation given is exclusive of \$482,066,570, the valuation of buildings exempted until 1922 from local taxation but assessed for state tax. The official computation gives a single rate for city and county purposes; the tax rate for county purposes is computed upon the basis of assessed valuation; the rates for city and schools are in proportion to the highest appropriations. In addition to the rate given, there are a number of assessments for local improvements levied on the several boroughs and on the city at large, collectable with the tax. The ratio of assessed to true value is on the basis of the state equalization rates for 1923.

² *Chicago.* The city rate includes sanitary district, forest preserve district of Cook county, and park district rates; the rate shown is for South Park district (central business section and south side of city). Rates in other parts of the city are slightly higher because of variations in the park rate.

³ *Indianapolis.* The city rate includes the cost of county government, which is consolidated with the city; the city rate also includes city debt service. The rates given are on city realty, comprising 94 per cent of all realty; municipal realty comprises 6 per cent. The city rate includes 1 per cent of all realty at one-half, of the city realty—except that property in poor districts (having local poor taxes) is further relieved of such poor taxes. There is a 4-mill tax on conveyances at the time of recording, comprising the personality valuation. In all, there are nine distinct tax rates. Discount is allowed on taxes paid before June, and a penalty charged after December. There is no state tax on realty in Pennsylvania.

⁴ *Cleveland.* The city rate includes library rate of 72 cents.

⁵ *St. Louis.* The city rate includes the cost of county government, which is consolidated with the city.

⁶ *Baltimore.* The city rate includes the county, which is consolidated with the city. There are several rates applied to nine bases of assessed valuation. The rate shown is applied against realty and tangible personalty in the "old city," comprising 50 per cent of the valuation; rates on other classes of property in the old city and new addition are lower.

⁷ *Los Angeles.* The city rate includes flood control rate of 70 cents. Legal basis of assessment is 100 per cent, but for basis of taxation 50 per cent is used. There are fourteen distinct tax districts. There is no state tax in California.

⁸ *Buffalo.* The city rate includes school and debt; the state rate includes county (division not furnished).

⁹ *San Francisco.* The city rate includes the county, which is consolidated with the city (see note 7).
¹⁰ *Washington.* Appropriations for the District of Columbia are made by Congress, 60 per cent of the total being raised by taxation, and 40 per cent paid by the Federal Treasury. (See October, 1923, NATIONAL MUNICIPAL REVIEW for full description.) Details of the total rate were not furnished.

¹¹ *Cincinnati.* The city rate includes 55 cents for university and observatory.

¹² *Minneapolis.* Real estate is assessed at 40 per cent of true value and personality at 25 per cent to 33 per cent. Money and credits (assessed at \$100,940,720, not included in the valuation here reported) are taxed 3 mills on the dollar.

¹³ *Worcester, Mass.* The valuation shown is for school, county, and state purposes. The valuation for city tax is \$447,333,840, with a rate of \$12.50, which is adjusted for the valuation shown. In addition to the city rate, \$2.50. The city rate includes \$1.50 for school real estate (\$269,236,000) is added as a special assessment for park and boulevard purposes.

¹⁴ *Seattle.* The city rate includes \$1.50 for school, and 1 per cent, which is omitted from this table; all New York cities are so tabulated.

¹⁵ *Rochester.* The valuation includes personality of less than 1 per cent, and \$2.20 port rate.

¹⁶ *Portland.* The city rates include \$2.30 dock rate, and \$2.20 port rate.

¹⁷ *Toledo.* The city rates include 43 cents for university. The school rate includes 48 cents for library.

¹⁸ *Providence.* There is no county government in Rhode Island; therefore, no county rate. In addition to the above rates, \$4 per \$1,000 is assessed on an intangible valuation of \$133,123,820.

¹⁹ *Oakland.* County rate includes 90 cents for a utility district now forming.

²⁰ *Portland, Me.* The school rate is estimated, the city remits schools 26 per cent of total revenues.

²¹ *Albany.* Both city and county rates for cities in Virginia, as they are autonomous.

²² *Durham.* Both city and county rates for cities in Virginia, as they are autonomous.

²³ *Hartford.* In addition to the realty tax above reported, the city raises, through levy and collection by the state treasurer, a 1 per cent tax (deducting the amount paid in taxes upon real estate) upon a corporation stock valuation of \$19,258,745, which is the taxable valuation of the stock of certain corporations held by residents.

²⁴ *Hoboken.* The above rates are for Old Hoboken; the Weehawken Addition is allowed part of the interest on street improvement bonds, making a rate of \$46.94.

²⁵ *Davenport.* City rate is upon the 50 per cent valuation shown, all other rates being adjusted from a 25 per cent valuation.

²⁶ *Quincy.* Realty valuation includes \$217,950-capital stock, and \$405,202 railroad.

²⁷ *Yerrell.* The state rate includes a metropolitan rate of \$2.25 for water, park, and sewerage.

²⁸ *Yerrell.* In addition to the rates given there is a rate of \$5 on money and credits, assessed at \$5,641,652.

²⁹ *St. Paul.* The city rate includes \$1.70 for city rate, and \$1.70 for school rate. School rate is included in town rate. There is no county or state tax.

³⁰ *Montreal.* The school rate shown is the Protestant rate, the Catholic rate is \$7; the Neutral (comprising business corporations) rate is \$12. There is no county tax in Canadian cities. Montreal has no direct provincial (state) tax.

³¹ *Toronto.* Realty valuation includes 6.7 per cent income and 10.5 per cent business. Toronto has no direct provincial tax.

³² *Winnipeg.* Land, valued at \$137,784,350, is assessed at 100 per cent; improvements valued at \$100,108,191 are assessed at 603 per cent being the adjusted rate.

³³ *Vancouver.* Land valued at \$125,004,200 is assessed at 100 per cent; improvements valued at \$39,599,770 are assessed at 80.6 per cent being the adjusted rate.

³⁴ *Hamilton.* Realty valuation includes 6.2 per cent income and 9.3 per cent business.

³⁵ *Ottawa.* The city rate includes 100 per cent for Protestant and Separate (Roman Catholic) schools, both paying the high school rate; the Separate School rate is \$4 higher than the Public School rate, making a total adjusted rate for Separate Schools of \$22.80.

³⁶ *Edmonton.* Land is assessed at 100 per cent, buildings at 60 per cent (valuation not stated).

³⁷ *Victoria.* Land, valued at \$30,391,318, is assessed at 100 per cent; improvements, valued at \$27,724,620, are assessed at 50 per cent, 76 per cent being the adjusted rate.

RECENT BOOKS REVIEWED

THE REORGANIZATION OF THE ADMINISTRATIVE BRANCH OF THE NATIONAL GOVERNMENT. By W. F. Willoughby, Institute for Government Research. Baltimore: Johns Hopkins Press, 1923. Pp. xv—293.

Administrative organization in the United States, nation, state, and municipal, has been the product of very gradual and, generally speaking, a very haphazard growth. In the matter of noncorrelation and bewildering disarray of administrative units the states have been the worst offenders, although in recent years the problem of resolving some order out of chaos has been tackled in a number of states with varying measures of success. Many city governments have achieved a considerable degree of harmonious, systematic, and common sense design in their organizations by reason of the relative ease and frequency with which municipal charters are completely revised. The national administration has been saved from the kind of disorganization so commonly found in the states, not by congressional superiority of wisdom or difference of political philosophy, but by the fortuitous circumstance of an extra-constitutional institution, to wit, the president's cabinet. In creating administrative agencies congress has for the most part considered on the one hand the advisability of having these agencies subordinate to a cabinet spokesman and on the other hand the inadvisability of multiplying the membership of the cabinet. Hence the limited number of "regular" departments and hence also, to some extent at least, the reason for the amount of dissociation and unrelation of services that prevails.

For congress has worked by piecemeal. It has kept down the number of departments by tacking on unrelated services, and it has not always done this as wisely as might be. It has moreover never undertaken a complete overhauling of the gigantic organization that has been erected through the years by so many successive architects and builders.

It is this general overhauling that Mr. Willoughby calls for and toward the realization of which his volume contributes so sanely and helpfully. He surveys the existing organization with a comprehensive knowledge of its manifold

parts. He points to many obvious absurdities and he proposes a plan of reorganization that will not only eliminate admitted absurdities but will also bring about certain regroupings that appear to be desirable, both from a theoretical and practical point of view.

Of necessity the essence of the author's proposals consists of numerous details, many of which are none the less important because they may be gathered under this sometimes opprobrious caption. These details cannot be here discussed or even outlined. To be understood and appreciated the book must be read in its entirety. Suffice it to say that the author recognizes that his task is difficult and that it leaves room for many honest and intelligent differences of opinion. He is never bigoted or stubborn minded.

It is manifest on the face of things that mere size and functional variety create problems of administrative organization which cannot be settled by any rule of thumb. There is no right or wrong, no best or worst plan of organization, there is no norm, no standard. This is true of every large organization, whether it be a university, a department store, a railroad, or a government. The relationships of services are numerous and complicated. One can only study them functionally and conclude that such and such organization appears to be advisable. In doing this one must realize that many possible and not unreasonable relationships must be sacrificed in order that others may be secured. Mr. Willoughby realizes this, with the result that his study is not only instructive and constructive but also free from preconceptions and bias.

HOWARD LEE MCBAIN.



PERSONALITY IN POLITICS. By William Bennett Munro. New York: The Macmillan Company, 1924. Pp. 114.

As Professor Munro rightly says, personality counts for much in politics. It is a factor, however, which has received too little attention from political scientists, although signs are not lacking of an invigorated interest which may lead us into a greater understanding of why so many good motives fail and so many lesser motives

succeed. As an introduction to such understanding this little book serves well. Being the substance of a series of lectures delivered at the University of North Carolina, the style is easy and informal and is bound to attract a wide circle of readers.

The three characteristic personalities which the author considers are in turn the reformer, the boss, and the leader, but his strongest criticism is spent upon the reformer, while he reserves for the boss more sympathetic treatment than this much-maligned individual usually receives. Measured by results attained, the boss undoubtedly deserves the palm. The reformer may at times prove a troublesome sniper and the leader may prove a dangerous contender for power; but measured by standards of success in other trades the boss has been successful. Nevertheless, in the United States, at least, the dividing line between the boss and the leader has occasionally been narrow if not imperceptible, and some leaders have been reformers.

Professor Munro believes, and few will dispute, that the term, reform, has become obnoxious by reason of its use in many futile campaigns. Judged by concrete accomplishment the reformer has made a poor showing. He is visionary, intolerant, impractical in that he is too inclined to develop his ideas to logical conclusions without consideration as to how to make them work in actual life. He seems possessed of a notion that laws and government function in a vacuum, and hence that the atmosphere may be left out of the reckoning. Furthermore, each demands to be a star; reformers are possessed of the prima donna complex and will not pool their strength. Their electoral psychology is unusually poor, even their political slogans are unfortunate.

Three things, concludes Professor Munro, are essential if the reformer is to hang up a record of achievement. He must aim at something less than the complete and immediate transformation of human nature. Reforms must be brought into relation with each other, although, in the mind of the reviewer, at least, the demand upon human powers of self-denial involved in this simple condition are immense. And more attention must be paid to the psychology of furthering a good cause. "Reform organizations have paid too little attention to the dressing of their front windows."

Unquestionably, reformers should pay attention to these things. We think that in future they will do so more and more. Perhaps by giving thought they may add a cubit (or two) to their stature. Already we see signs that their technic is improving.

The trouble arises from the reformer's human nature, yet the author believes that he has had a place, just as he is, in the division of labor in the wide field of politics. The reformer is bound to be an extraordinary individual overdeveloped, perhaps, on the moral side. The career of a boss offers satisfaction to the widest range of human instincts—the desire for battle, wealth, power, honor and fame. It has, therefore, never failed to attract men equipped to succeed as the world views success. But the true reformer is primarily the victim of a single impulse and that is to identify himself with a moral issue. In it other instincts have been dissolved and of course he considers his one reform to be the sum of the world's need. If he didn't, whence would come the impulse to work for it. Professor Munro's advice to the reformer is sound. He should accept all that he can. But if he is necessary, and Professor Munro credits his work with a considerable degree of success, it is fair to remember that if he were developed on all sides he would be simply an ordinary individual and not a reformer.

For the discussion of the boss and the leader, the reader will have to turn to the book. The leader is the boss whose position is recognized by the rules of his party or the law of the land. Democracy needs leaders but is distrustful of them. We have been niggardly in bestowing official discretion and therefore have not created places to which leaders may aspire. As a consequence we have the boss, and the question remains how can democracy be assisted in developing leaders.

The author has wisely said that more studies of individual bosses are needed before we will understand the sources of their strength. An intensive study of types of reformers might also yield valuable results.

The present reviewer is grateful to Professor Munro for this little book. It is one which any intelligent person can read with profit, and should be incorporated bodily into all college courses on political parties and party government.

H. W. D.

CURRENT PROBLEMS IN CITIZENSHIP. By William Bennett Munro. New York: Macmillan Company, 1924. Pp. xiii, 541.

This book is evidently meant for use in the last year of the high school. With a large number of others which have recently appeared, it is an answer to the demand on the part of educational administrators for such instruction as will introduce the boys and girls who are just about leaving school to maturer thought about the economic, political and social problems of the day. Somewhat over half of the present text is devoted to political organization; the lesser half being divided nearly evenly between economic, social, and international questions. One hesitates to follow the common terminology and differentiate "social" from economic and political questions, for surely the last two are also "social" if anything is.

The author is a professor of municipal government and his interest naturally turns to questions of politics; another similar book by an economist devotes most of its attention to our economic organization. Surely the time has come for some standardization of "Problems of Democracy" if the course is to continue to spread. Some authors will answer, "By no means. Publish a variety of books and let there be a free choice"; but who is to choose? Pupils certainly cannot do so. Precious few of the teachers have studied economics or government and therefore they cannot choose. The principals and superintendents are busy with school financing and educational politics; and so they will not give serious thought to the arrangement of the course. It is the duty of those who write text-books and are therefore able, by their own confession, to act as leaders in this field. They must reach an understanding among themselves as to what the graduating class in the high schools generally need. Until they do reach some agreement, it is a little presumptuous on the part of anyone to say that a new book is or is not suited to the work for which it is intended. Who can know what kind of book is needed when no two of the doctors agree?

From the standpoint of the reviewer, the present book undertakes too much, as do most of the others. Too many topics are considered. The motto of the best educational thought in the social studies is *Multum non multa*. A few things, it is said, should be discussed fully enough for the pupil to understand and appreciate the

situations placed before him. It is hardly probable that the stabilization of the dollar can be explained to a high school child in four small pages. Furthermore, it is doubtful whether the high school child needs to have it explained to him.

The reviewer wishes to make a proposal. This is, that some benefactor secure the co-operation of six or eight of those who have written text-books recently for this Grade 12 course, provide compensation and comfortable housing for them, and keep them in conference until they agree among themselves on one outline for the course. In order that this incarceration may not be permanent, the reviewer suggests that they be liberated as soon as a majority of them agree that the group can never agree. Such an outcome would be a sad commentary on educational leadership, but it would doubtless save the lives of the distinguished authors for other tasks.

X is asked to teach the problems course in Millville High School. He has never studied economics or government,—only history. His principal is a retired Latin teacher. X wishes to select a text. Where will he go for guidance? Is it not in order to protest against further confusion through the issue of additional books until we know something about the course for which they are offered? The problems of the teacher are as worthy of consideration as the "Problems of Democracy."

EDGAR DAWSON.

Hunter College.



POLITICS: THE CITIZEN'S BUSINESS. By William Allen White. New York: The Macmillan Company, 1924. Pp. 330.

Here is a new book by the picturesque editor of the *Emporia Gazette*. Apparently this book has been written for the people of the whole country, but the reviewer has a sneaking notion that it may have been written more particularly for the people of "the parallelogram of progress, the greatest and freest and best state in the Union," in which the author ran as the independent candidate for governor.

Anyhow, it is a most entertaining book. That is, the first 128 pages are entertaining. They contain a description of the Republican and the Democratic national conventions of 1924 written in the author's best style—a somewhat

satirical style. The remainder of the 330-page book constitutes the appendix! But it is not a case of the tail wagging the dog, since the appendix contains such inert matter as the party platforms and several convention speeches. And after all, this appendix may have been the idea of the publishers rather than of the author.

Mr. White has written two introductory chapters to his narrative of the national conventions. In these chapters he sketches very briefly the rise of political parties and then turns his attention to the development of interest groups—"organized minorities." The latter he chooses to call the "uncontrolled, but tremendously powerful, invisible government—the government of the minorities." These groups he has pictured in divers forms. "Whatever area of his consciousness irritated or itched him," the individual could find some group to attach himself to, "wherein other hundreds or thousands were gathered scratching the same itch, and they together could hire and latterly have hired, high-priced men and women, stationed them in city halls, state capitals and at Washington, to remove the irritation by remedial legislation or administrative action." As an illustration he laconically asserts: "The head of the American Legion appears in Washington, waves his hand, Congress jumps into a bellboy's uniform, takes orders, goes down to the White House and insults the President." He has named many groups, and none has escaped his vitrolic pen. For one, however, he seems to have special antipathy. And that is the K. K. K. This group he has characterized in his gubernatorial campaign as, "the cow-pasture nobility," "the mighty knights," and "the shirt-tail rangers."

Mr. White's idea of organized interest groups is not a new one. It was set forth some years ago in a book by A. F. Bentley, who showed how the governmental machine was being continuously operated upon by numerous more or less highly organized groups, which sought to get control of it and use it for their own purposes or impose upon it their own will under the guise of "the law." The resultant of these pressures Bentley called, "the process of government." White has put some new clothes on the academician's child.

Mr. White's style, it may be said, is bucolic as well as satirical. It is racy of the black soil of Kansas. The book is sketchy, extremely so. But the author has shrewdly anticipated the

critics on this point, for in the introduction he calls it "a glimpsing book."

A. E. BUCK.

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THE PRINCIPLES OF REAL ESTATE PRACTICE. By Ernest M. Fisher. New York: The Macmillan Company, 1923. Pp. xvi, 309.

THE APPRAISAL OF REAL ESTATE. By Frederick M. Babcock. New York: The Macmillan Company, 1924. Pp. ix, 380.

Books on real estate have not frequently been considered important from the standpoint of the student of governmental administration. When, however, such books deal with the problems of real estate values and income, they deserve the careful attention certainly of those concerned with questions of public finance, and possibly also of those interested in the further extension of our present public activities.

Prior to 1900, the real estate business, speaking generally, was based on hopes rather than on facts. Beginning with the publication of Hurd's *Principles of City Land Values* in 1903, a slender library grew up, in which for the first time in this country, economic relationships and trends in real estate values were analyzed as a basis for action. The persistence of unwelcome facts in upsetting calculations based on nothing more substantial than optimism, and the influence of the small list of thoughtful books on the subject have brought members of real estate boards throughout the country to realize that theirs is a business which can no longer be conducted according to the rules of a game of chance; that it is, in fact, a profession whose successful practice demands adequate training in fundamental principles.

As a result of this change in point of view, an ambitious series of books dealing (in the words of the editor) "with a field of economics that has been inadequately studied in the past" has been projected. The undertaking has the moral and financial support of the National Association of Real Estate Boards, and the work is being carried out under the editorship of Professor Richard T. Ely, director of the Institute for Research in Land Economics and Public Utilities at Madison, Wisconsin. Of the four volumes which have made their appearance, the two under discussion deal directly with the practical problems which confront the real estate man daily.

Principles of Real Estate Practice by E. M. Fisher is concerned primarily with office organization and management. It discusses the wide range of functions which are included in the term real estate business, outlines plans for office organization and administration designed to promote efficiency, and discusses briefly the social, economic and legal background of the business as a whole. The material on business administration is well organized and the treatment is clear and well balanced. Chapter VII dealing with the valuation of real estate and Chapter XII which discusses its taxation are summaries of the material previously set forth by the editor in his mimeographed texts for the use of his students. Professor Ely's arguments in favor of a fixed maximum tax rate for real estate, for an extension of indirect taxation, and his belief that a great public service is rendered by those who hold idle land while it ripens into use are accepted by the author without question. As a textbook in real estate practice, and as a handbook for real estate men, it has many points of superiority over other books in the field. Its subject matter in the main, however, is the outgrowth of the movement for efficiency in business management in general, rather than of the much newer movement in the real estate field for getting down to economic brass tacks.

The Appraisal of Real Estate by Frederick M. Babcock is primarily a treatise on applied economics. The author brought to his task not only a first-hand knowledge of the problems of the appraiser and a grasp of the work of his predecessors both on the theoretical and the practical sides of his subject, but also a training in mathematics which many previous writers on the subject lacked. Appearing, as it did, so shortly after the publication of the very excellent *Principles of Real Estate Appraising* by John A. Zangerle, this work by a hitherto unknown author was subjected to an unusually severe test. Not only does the work deserve to rank alongside Mr. Zangerle's volume, but in some respects it surpasses it. The relationship between the net income of a property and its fair market value has not elsewhere, so far as the reviewer is aware, been discussed so practically, so searchingly, and so clearly. Even in the theory of depth curves and of rules for the valuation of corner property—devices employed in the comparative valuation of urban lands in whose development and application Mr. Zangerle has played so active and honorable a part

—Mr. Babcock has succeeded in making distinct contributions. His volume should be in the hands of every assessor and every appraiser.

The very fact, however, that these volumes were designed for use by men who in many cases have had no systematic training in economics—by men, some of whom at least, will be inclined to accept these volumes as gospel because they come to them bearing the endorsement of their local, state and national organizations—imposes a responsibility somewhat above the ordinary not only on the authors of the individual volumes but on the editor of the series as well. These responsibilities have not in all respects been satisfactorily discharged.

Evidences of loose thinking on economic subjects occur in both books. Mr. Fisher refers (p. 104) to "the tendency of land to decrease in value in cities whose population is not increasing." This is a misconception based on a very loose use of the word value. Speculative boom values, it is true, must inevitably decrease under such conditions. They may even decrease in cities where population is still increasing when facts replace hopes as the dominant factors in the real estate market. The relationship at any given moment, however, between the boom values of real estate and its normal values may be no closer than that between the price which a credulous individual will pay for a gold brick and the value of that brick at the mint.

On the same page, furthermore, Mr. Fisher makes the astonishing statement that "the more efficient use of present areas causes the demand for land to decrease with a falling off in value." The more efficient use of a certain body of farming land in the middle west did cause a decrease in the demand for farming land along the eastern seaboard, but the net increase in farm land values resulting from this shift has been very considerable. In Manhattan Island, population is slowly decreasing and the efficiency in the use of present areas has been increasing. If Mr. Fisher were correct in his contentions, the land values of Manhattan Island should now be reaching the vanishing point.

A less important slip occurs in Mr. Babcock's book, when the author divides the value of an improved property into three distinct elements: land value, building value and a third category which he calls "improved value" (pp. 69, 103). This last element of value he says cannot be allocated to either land or building, but is simply an intangible something which arises because of

the ability and success of the promoter. Fortunately, however, Mr. Babcock makes no attempt to build any portion of his theories on this classification, and in his excellent chapter on the Appraisal of Income Property (Chap. VII) it becomes evident that his so-called "improved value" is part and parcel of the value of the improvement.

Another possible cause for misunderstanding on the part of the casual reader may arise from Mr. Babcock's failure to define adequately the important concept which he designates by the term "fair cash market value." That he had a very clear and definite concept in mind when he used that term becomes apparent in his later discussion, but his definition does not convey to the reader all the connotations involved in his subsequent analyses.

That the slips in the latter book are attributable chiefly to undue haste in its preparation rather than to any incapacity on the part of the author to analyze clearly is a supposition warranted by the evidences of such haste in the book itself. It contains numerous typographical errors, and in at least one case, (p. 58) apparently a dropped line. The use of the word "ground," furthermore, instead of land in many places is another evidence of hasty writing and careless editing.

The merits of both books are such, however, as to warrant the belief that they will reappear in further editions. In that event, it is to be hoped that the more obvious flaws in the present editions will be corrected.

PHILIP H. CORNICK.

THE GREAT GAME OF POLITICS

To the Editor of the NATIONAL MUNICIPAL REVIEW:

Dear Sir: I object to W. L. Whittlesey's review of Kent's book on *The Great Game of Politics* wherein he says:

... there is to Mr. Kent something mysterious and holy about the nature of government, while the will of the majority is so sacred as to be almost beyond thinking about. It must be kow-towed to as the New York *Herald-Tribune* kow-tows to its own legendary concept of Calvin Coolidge.

That is journalism, the itch to play up a "story" whether there is one or not, the besotted craving for headlines whether justified or not.

The study of accounting, history and political theory might help toward a cure. The development of standards, unit costs, regulated accounts and kindred betterments is altering the work and hence the nature of administration. The machine is affected and altered by the slowly rising tide of better habits in business and in other modes of our community life.

This is the talk of a faded pessimist who is evidently losing his grip, for of course we know the will of the majority *is* sacred and must be bowed to, not "kow-towed to," an offensive or flippant bit of American slang in bad taste in a review published in the NATIONAL MUNICIPAL REVIEW.

What does he mean by "the itch to play up a 'story'" whether there is one or not? He writes like some isolated "highbrow" feigning ignorance of campaign methods in a democracy which need all the "playing up" that Mr. Kent and others can give it until the technique of government catches up with the popular will or the "machine," no matter which.

He says the machine is "altered by the slowly rising tide of better habits in business" but he has the word "slowly" in the wrong place and he should have said that "due to public indifference the machine is but slowly affected by the rising tide of better habits in business."

He asks "What support does history give to the idea that more voters voting will cut tax rates?" Of course he knows that with the enormous growth of municipal activities the real question is "did the people get a dollar's return for every dollar spent" and not merely whether the tax rate came down when they were willing it should go up. Does he really need to be told (taking New York City alone) that when Tweed went to jail and Mayors Havermeier and Wickham ('73-'76) succeeded Mayor Oakey Hall the taxpayer made great strides toward getting full value for every dollar spent; and further strides were made in 1895 when Mayor Strong, with all his faults, succeeded Mayors Grant and Gilroy; and again in 1902 when Mayor Low succeeded Mayor VanWyck?

Is he really serious in asking "what boss ever got rich out of politics and left a fortune in real money to his heirs?" My "besotted craving for headlines" enables me to reply "Richard Croker" (and there are plenty more).

Yours truly,

RICHARD WELLING.

ITEMS ON MUNICIPAL ENGINEERING

EDITED BY W. A. BASSETT

Discouraging Increase in Traffic Accidents.—Appalling statistics on the loss of life, injuries and property damage resulting from traffic accidents from 1918 to 1923 inclusive are disclosed in a compilation made by the United States Census Bureau which has recently been made public. A discouraging feature of the facts presented is that in practically every state and in nearly all the cities examined, there was an increase of fatal accidents due to motor vehicle operation during 1923 as compared with 1918. The facts presented indicate that in 1923 not less than 22,600 persons were killed, 678,000 injured and \$600,000,000 of property damage incurred as the result of traffic accidents. Of the accidents reported on about 85 per cent were directly traceable to motor vehicle operation. The factors contributing to this condition cover a wide range. Weather conditions, character and quality of road surface, number and location of steam and electric railway grade crossings, degree of automobile saturation on highways, extent and efficiency of traffic control methods employed, street lighting, and character of population, are among the elements to be considered in studying this problem.

There has been considerable intelligent effort directed towards meeting the traffic situation in a number of communities, and in many cases these efforts have met with marked success. There is need, however, for co-ordinated effort directed towards effecting a solution of what is in its essentials a national problem. Recognition of this condition doubtless prompted Secretary Herbert Hoover to call a national conference on street and highway safety to be held in Washington during December. The subject deserves serious attention of all and it is to be hoped that as a result of this conference definite plans will be developed for safeguarding the public against the serious traffic hazard with which it is at present confronted.



Single Trunk Sewer Proposed to Serve Seventeen Massachusetts Communities.—The construction of a trunk sewer about 36 miles long

extending down the valley of the Merrimack River to a point of discharge into the Atlantic Ocean is advised by the Massachusetts department of public health as a means of serving the cities of Lowell, Lawrence, Haverhill and Newburyport together with thirteen other communities tributary to this drainage area. The combined population of the cities and towns which it is planned to serve, according to the 1920 federal census was 344,407. This plan of disposal is deemed preferable by the state department to one providing independent sewage treatment works for various cities and towns or groups of cities and towns which would otherwise be necessary.

The trunk sewer project would include in addition to the main sewer the tributaries and connections, the main pumping plant and one small subsidiary pumping station, as compared with eleven pumping stations and fourteen sewage treatment works that would be necessary if the matter of final disposition of the sewage within the area under construction was left to the local communities. Based on pre-war prices the cost of the trunk sewer project was estimated at about ten million dollars as compared with eight million, four hundred thousand dollars for separate treatment works. The yearly charges for operation of the trunk sewer project was estimated at one hundred seventy-three thousand five hundred dollars while that of the individual plants was placed at three hundred and sixty thousand dollars. The latter figure, however, included an allowance of one hundred ten thousand dollars which it was anticipated represented the possible revenue that could be obtained from treatment of the wool-scouring wastes of Lawrence, Mass. Obviously, these figures are not applicable to present day conditions but it is possible to make a comparison between the annual operating and fixed charges quoted for these two plants that would indicate their relative economy. This shows a marked financial advantage to the trunk sewer project.

It is interesting to note that the proposal of the Massachusetts department of public health

followed the investigation of the problem by that department ordered by the state legislature after a more or less continuous agitation of the matter during the past twenty years by the inhabitants of the Merrimac River Valley. The plan in question should offer an excellent example of the advantages that attend co-operative financing of extensive sewage disposal projects and mutual participation in their use by the communities served. It merits the high support from the public of those communities.



Novel Commercial Utilization of Organic Wastes.—The potential value of certain products in sewage and industrial wastes of various kinds has long been recognized, and commendable effort has been directed towards devising methods of reclaiming these valuable constituents. The Miles-acid process and more recently certain of the accomplishments resulting from the extensive investigational work done in connection with the activated sludge method of treating sewage are examples of progress made in this matter. A novel method of utilizing commercially the gases given off from the fermentation of sewage sludge in the digestion chambers, presumably of Imhoff tanks, has recently been developed in the Ruhr region of Germany according to Dr. Edwin E. Slosson, director, Science Service, Washington, D. C. In that district a large municipal plant has been constructed with concrete hoods over the digestion tanks so designed as to collect the gases of fermentation. This gas mixture ordinarily contains from 65 to 90 per cent of methane with hydrogen up to about 10 per cent. It is said to be superior in quality to the ordinary gas supply furnished municipalities, having about twice the heating value per cubic foot of that furnished from the gas plant at Essen. Dr. Slosson states that the Ruhr experience indicates that by employing the proper bacteria a city of 100,000 population could obtain eleven thousand cubic feet of combustible gas a year out of the normal production of sewage.

Another application of this principle cited by Dr. Slosson relates to the experience of a Dutch manufacturer of straw-board who was much annoyed when the government ordered that the practice of discharging the waste liquor from the wood pulp into the river be discontinued and provision be made for collecting the liquor into storage tanks for settling and filtration. This

requirement seemed an unwarranted expense to the manufacturer, but after complying with it he found that if the contents of the tank were inoculated with certain bacteria and maintained at a definite temperature, gas was produced equal in volume to twice that of the liquor and which could be readily collected. This gas proved to contain from 70 to 77 per cent of methane, the remainder being carbon dioxide. The methane gas was collected into gas holders and used in part to operate internal combustion engines which developed all the electrical power required for the works. Surplus gas was sold to the local gas company which mixed it with 25 per cent of coal gas and sold it to the public. This case illustrates what frequently happens, that the government in suppressing a public nuisance offers an industry the opportunity to make a profit out of what had hitherto been considered a waste product of no value. Schemes of waste disposal which are put forward by those interested as offering unusual opportunities for profit by reclaiming salvageable materials or developing power, should be carefully scrutinized before accepting these at their face value. The two examples cited, however, seem to indicate that there are possibilities of utilizing natural bacterial processes in a way that may prove extremely helpful in solving some of our most vexatious waste disposal problems.



Ill-Advised Assessment Policy for Kansas City, Mo.—A proposal to finance the cost of three trunk sewers, designed to carry storm water, out of bond issues that will be a charge against the entire city was approved by a large majority of the public of Kansas City, Mo., at a recent election, although it required an amendment to the state constitution to permit this action. In the past the policy followed by that city in the financing of this class of improvements has been to assess at a uniform rate per square foot the entire cost of the improvement over the drainage area tributary to the latter. The financing of sewer and drainage improvements offers perhaps the most logical field for the application of the principle of assessment for benefit and ordinarily the greatest benefit has been considered as inhering alone to the property included within the area which these works directly serve. This principle has been recognized in the financing of such trunk sewer projects as the Bronx Valley sewer, in New York

state, and the Joint Outlet and Passaic Valley sewer projects, in New Jersey. It is true that in each of these cases several communities are served by the sewerage facilities provided but where a part only of any one of these communities participates in the use of the sewer, property within the area not served ordinarily is relieved from any direct tax burden for providing these facilities. There are doubtless cases where trunk sewers either for storm water or combined sewage may justly be considered as conferring more of a community than a local benefit. Where such conditions exist there should be an equitable allocation of expense for constructing these improvements in respect of property within the area directly served and that over the city at large commensurate with the degree of benefit conferred.

Although unscientific in its construction and inequitable in its application, the constitutional provision under which Kansas City formerly operated would appear to have been sounder in principle than the recent amendment to the state constitution. Aside from the fact that provisions of this kind should not be included in any state constitution, the action of the public of Kansas City in endorsing the above plan of financing sewer improvements is a cause for regret in that it prevents the city government, at least for the present, from applying the principle of assessment for benefit in meeting the cost of such works.

As pointed out editorially in a recent issue of the *Engineering-News Record*:

If the Kansas City case were without parallel or similitude there would be little reason for discussing it. Unfortunately, hundreds of other American cities are subject to assessment plans which at best are only less absurd and unjust. This is largely due to the fact that assessment practice rests far more upon legal precedents than engineering principles. It fails to take sufficiently into account uses, capacities and costs in relation to benefits resulting from public improvements. Moreover, when the legal precedents were being established, and the same is still largely true, the assessments were levied by commissioners with little knowledge of law and less of engineering, generally on the simplest rule-of-thumb plan of which the commissioners thought the law would permit. These commissioners had to work to statute or charter provisions, also based on legal precedents rather than engineering principles, and they generally took more legal than engineering advice in their interpretation and execution of the law. The result is what may be seen on every hand: Arbitrary charter, statutory and even consti-

tutional methods of assessment prescribed, and where reasonable discretion is left to assessment commissioners, crude rule-of-thumb methods practiced with little regard for anything except the ease of the commissioners in traveling precedent-paved roads.

It is time for engineers to take a hand in bringing public improvement assessments into line with correct assessment-for-benefit fundamentals, and then to see that the practice is varied to suit the nature of the various classes of public improvements, each on a capacity-cost-service-benefit basis.

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Controversy over Award of Pipe Contract Delays Important Water-Works Construction.—

Controversy over the award of the contract for the submarine pipe crossing at Dumbarton on the Bay Division of the Hetch Hetchy water supply project threatens serious delay in providing much needed additional water supply facilities for the city of San Francisco. The situation with respect to this matter although a local one has features which are of more than local importance and interests. According to the San Francisco Bureau of Governmental Research: "The controversy centers around the award of contract to the U. S. Cast Iron Pipe and Foundry Company, a New Jersey concern, whose bid was \$196,802, instead of to the Union Machine Company, a local concern whose bid amounted to \$211,914.

"The chronology of the matter is, briefly, as follows: On January 23, the Board of Public Works advertised for bids for 1,625 tons of 42-inch submarine pipe as per the city engineer's specifications. February 20 three bids were received; the two mentioned above, and one from the Bethlehem Shipbuilding Corporation for \$272,824. All bids were referred to the city engineer, and under date of March 4, he reported in writing to the board of public works recommending award of the contract to the U. S. Cast Iron Pipe and Foundry Company.

"This report took into account the cost of inspection under the two lowest bids, the charge for storage against the eastern bid; and the charge for hauling from plant to barge against the local bid. He estimated that the lowest bid represented a saving of \$15,100 on the face of the two bids, and a saving of \$22,157 considering these other factors. His report pointed out further that the joint of the pipe to be produced by the eastern firm would be superior.

"On February 29, and March 5 and 7, the supervisors' public utilities committee and the

board of public works considered protests by the local bidder against awarding the contract to the eastern concern; the California Development Association, the industrial department of the Chamber of Commerce, and labor unions joined, or were considered as joining therein. On March 10, the board of public works awarded the contract to the U. S. Cast Iron Pipe and Foundry Company. On the same date a resolution was adopted by the board of supervisors requesting an investigation of the bids by the joint finance and public utilities committee. On March 12, 19, 21, 26 and April 9, hearings were held by the joint committee or by the public utilities committee.

"In a communication dated March 13th, the chamber of commerce expressed confidence in the city engineer and his recommendations in the matter. Under date of April 16, a communication was received by the city engineer from the California Development Association withdrawing its protest, and approving of the city engineer's recommendation in the matter.

"The board of supervisors, April 28, by resolution directed and requested the board of public works to cancel its award of the contract to the U. S. Pipe Company. The company in a communication filed with the supervisors, May 5, protested the proposed cancellation and gave notice that in the event of cancellation it would sue to recover \$52,500 in claimed damages. As the supervisors have failed to make the necessary appropriation to cover the contract, this has been held up by the auditor.

"The matter is now in the courts, the U. S. Pipe Company having applied for a writ of mandate to cause the auditor to certify the contract. A taxpayers' suit has been filed to enjoin the board of works from cancelling the contract; this has not as yet been heard by the court. On

advice of the city attorney, the board of public works on May 23 resolved to advertise for new bids.

"Summed up, therefore, the disinterested protestants of the award have withdrawn their protests; the award has been made by the board of public works; the bidder to whom the award was made can produce, in the judgment of the city engineer, a superior type of joint; and the award, according to the city engineer, will represent a saving to the city over the next lowest bidder of \$22,157.

"Under the charter the city must award a contract to the lowest responsible bidder. The U. S. Cast Iron Pipe and Foundry Company is the lowest bidder. No claim has been made that it is not responsible; the only test of responsibility is settled by the bidder filing the certified check required. The city would have no legal authority to award the contract to the Union Machine Company. The only way in which this might be indirectly brought about would be to reject all bids and readvertise for new proposals, with the chance that the Union Machine Company might then be the low bidder. Re-advertisement would not insure a bid lower than the ones already received."

Apparently the issue in the controversy is one of favoring local industry in respect of the award of the pipe contract. In view of the stand taken on the issue by the engineering advisers of the city government and the seriousness of the situation from the point of view of the public interest, the action taken by the San Francisco board of supervisors would, to say the least seem to be of extremely doubtful wisdom. As stated by the director of the San Francisco Bureau, "the question of favoritism to local industry is so relatively unimportant that it should not merit serious consideration."

NOTES AND EVENTS

Personals.—Mr. George B. Dealey, who has long been an officer of the National Municipal League and is now head of the publishing firm which publishes the *Dallas Morning News* and the *Dallas Journal*, was tendered a complimentary dinner last month upon his completion of fifty years of continuous service as an employee and officer of the firm. In 1874 Mr. Dealey entered the service of the company as office boy. He has always been keenly interested in civic progress and was one of the organizers of the Southwestern Political Science Association.

George C. Sikes, formerly connected with the Chicago Bureau of Public Efficiency and known to many readers of the *REVIEW*, is now secretary of the Policemen's Annuity and Benefit Fund for the city of Chicago.

Robert E. Tracy, civic secretary of the Philadelphia City Club, has resigned to take effect immediately. His future plans are not determined, but he will probably re-enter business.

H. M. Olmsted, for a number of years connected with Delos F. Wilcox, has organized, in co-operation with Victor G. Gough, the Civic Utilities Service with offices at 118 East 30th Street, New York. The service is designed to assist public officials and community agencies to solve their utility problems.

The City Club of New York tendered a testimonial dinner to Raymond V. Ingersoll on November 17 upon his retiring as secretary of the club and in recognition of his distinguished services to both the club and the community. Mr. Ingersoll resigned to become the impartial chairman of the board of arbitration organized within the garment industry with jurisdiction throughout the New York district.



City Manager Notes

Texas City Managers to Organize.—We are advised by Mr. R. J. Jackson, executive secretary of the League of Texas Municipalities, that there is at present a movement in the state of Texas to organize the city managers of the thirty city manager cities in that state into the city manager section of the state organization. This closely parallels the action taken by the managers of the State of California in organizing in a similar man-

ner in that state. It is hoped that such a movement will not only make an increase in the efficiency of the managers, but will also encourage their attendance at the meetings of the Association.

City Manager Suit Dismissed.—The supreme court of the United States, upon appeal from the Ohio courts, dismissed a suit by George D. Hile against the city of Cleveland, Ohio, involving the constitutionality of the city manager form of government. The supreme court ruled that there was no federal question involved.

JOHN G. STUTZ.



\$14,000,000 Spent by Cities for Public Libraries.

—According to the report of the librarian of the District of Columbia for 1924, thirty-three of the largest cities with a population of more than 24,000,000, spent during the past year more than fourteen and one quarter millions of dollars for the support of municipal libraries. New York is first in total expended with two and one fourth million dollars, although among the lowest in per capita expenditure. The home circulation of the municipal libraries in these cities exceeded 83,000,000 volumes. The total number of libraries and branches amounts to five hundred and sixty. The average per capita expenditure is 66½ cents. In amount expended per capita Cleveland leads with \$1.27 although in per capita circulation she is behind Portland, Seattle and Los Angeles.



Court Terminates Public Rent Control in Washington.—The court of appeals of the District of Columbia held last month that the war time emergency exists no longer and that consequently the rents fixed by the rent commission under the Ball act need no longer prevail. It is expected that an appeal from this decision will be made to the United States supreme court. If this decision stands all rent control is removed in Washington and most observers agree that it will mean an increase in the rent level.

Readers will recall that the District court declared the law unconstitutional in 1921 but that this decision was reversed by the supreme court, which held that the war condition had clothed

the renting of houses with a public interest although at other times it might be a matter of purely private concern.



Municipal Research in China Falls on Hard Times.—The Financial Reorganization Commission of Kiangsu has cut off the financial support of the Port Development Association of Kiangsu, thereby eliminating the funds of the Provisional Bureau for the municipality of Woosung which has been in charge of the development of a model municipality for this port which was to serve as a place of entry for Shanghai, China.

At the same time, funds have been discontinued for the Institute for Self-Government, with headquarters at Shanghai. These untoward developments result because the Civil Governor and the Tuchun of Kiangsu have diverted all funds to carry on the war between Kiangsu and Chekiang.

H. C. Tung, who has been in charge of the Provisional Bureau for Woosung Port is in hopes that with the termination of hostilities, funds again will be available for the discontinued projects, which up to this time were striking evidences of the introduction of scientific methods in the government of Chinese municipalities.

LENT D. UPSON.



Reapportionment Amendment Defeated in Michigan.—Michigan voters, November 4, defeated a proposed state constitutional amendment, providing a new method of reapportioning of legislative districts by a vote of 99,412 to 217,788. Some interesting history lies behind this issue—the problem of legislative representation in a state whose industrial cities, especially Detroit, have rapidly grown and now number about half of the state population. In the past two years, several attempts have failed to persuade the state legislature to reapportion the legislative districts so as to increase representation numerically for Detroit and a few other cities. There has been a definite line of contention between Detroit and the agricultural bloc. The Corliss reapportionment amendment provided for placing responsibility for reapportionment in a board of three state officials, chosen *ex officio*, the secretary of state, attorney general, and the lieutenant governor. Several other radical features were included in the amendment, such as basing representation not on population but on qualified or

naturalized voters. Oddly enough, the amendment was defeated even in Detroit. It is concluded therefore that the people of Detroit are still willing to trust the legislature in its next session to grant a fair reapportionment without amending the constitution.

WILLIAM P. LOVETT.



Michigan Defeats Income Tax Amendment.—For the second time in two years the voters of Michigan defeated an income tax amendment to the state constitution, this time by a vote of almost five to one. The present proposal was undoubtedly defective. The schedule of rates, which was unduly high, was written into the amendment and the personal exemption extended to all incomes up to \$4,000 per annum. It was favored by the State Grange and the Farm Bureau who expected to profit on account of the high exemption. Arguments used against it were that it would provide the state officials with more money than they could wisely spend, that it would destroy the present "primary school" tax upon certain utilities, who would thus escape their just burden, and that the schedule frozen into the constitution was wrong in principle and practice.

At the same election, the so-called parochial school amendment, requiring all children between the ages of seven and sixteen to attend the public schools, was likewise defeated.

C. E. RIGHTOR.



Detroit to Have Budget Bureau.—The Detroit Bureau of Governmental Research announces the establishment of a budget bureau under the auspices of the comptroller's office. A budget director has been appointed and the move is interpreted as one of the most constructive local measures enacted in recent years. The city's budget is now over \$103,000,000. More than 20,000 employees are engaged in the expenditure of this amount, and the property and equipment involved is valued at \$300,000,000.

The duties of the bureau will be to assist the mayor in the preparation of the budget and to engage in research work, including a study of the functional organization of the administration for the purpose of establishing unit costs.

The Bureau of Governmental Research points out that it is probable that very extensive duties will be assigned to the budget bureau and that the

bureau should have been placed directly under the mayor upon whom rests the responsibility for the plan of work. To do this, however, might have required a charter amendment and, since the comptroller is an appointee of the mayor, the budget director will doubtless reflect the mayors' wishes.



Election Sustains City Manager Plan in Knoxville.—The voters of Knoxville, Tenn., overwhelmingly signified their approval of the city manager form of government at the November election. On that occasion the enemies of the new government, chiefly old line politicians, tried to hamstring it by the election of a hostile delegation to the state legislature which would secure the passage of amendments emasculating the charter. The friends of the charter, therefore, insisted that the legislative candidates sign a pledge that they would not support any amendment to the charter which had not been approved by the city council. Three Republican candidates and three Democratic candidates signed this pledge and were successful in the election by more than four thousand votes. All candidates who refused to sign the pledge were defeated.

It is interesting to know that the majority by which the hostile legislative candidates were defeated exceeded that by which the charter was originally approved and was larger than the vote by which the city council was elected. In other words, after a year's experiment the majority in favor of the present charter has increased.



The Ideal City.—A city, sanitary, convenient, substantial, where the houses of the rich and the poor are alike comfortable and beautiful; where the streets are clean and the sky line is clear as country air; where the architectural excellence of its buildings adds beauty and dignity to its streets; where parks and playgrounds are within the reach of every child; where living is pleasant, toil honorable and recreation plentiful; where capital is respected but not worshipped; where commerce in goods is great but not greater than the interchange of ideas; where industry thrives and brings prosperity alike to employer and employed; where education and art have a place in every home; where worth and not wealth give standing to men; where the power of character lifts men to leadership; where interest in public affairs is a test of citizenship and devotion to the

public weal is a badge of honor; where government is always honest and efficient and the principles of democracy find their fullest and truest expression; where the people of all the earth can come and be blended into one community life; and where each generation will vie with the past to transmit to the next a city greater, better and more beautiful than the last.—Mayo Fesler in the Bulletin of the Baltimore City Club.



Why the People Sometimes Lose Patience.—The following speaks for itself. It was reported in the Bulletin of the Citizens' League of Kansas City, Mo.

"On a recent Sunday morning an interested observer saw that the sewer on the incline of Warwick Boulevard at Thirty-seventh Street was stopped up and that the sewage was running down the street from one of the catch basins. Early Monday morning the interested observer, thinking that the boulevard was under the jurisdiction of the park board, reported the condition to that department.

"The park department said such a case should be reported to the sewer division.

"The sewer division stated that such trouble should be taken care of by the street cleaning department. That department said the trouble would be attended to.

"Tuesday morning came and the sewer was still oozing forth its nauseating liquid and the interested observer thought he would try the hospital and health board.

"The secretary of that organization said the proper place to call was the general hospital.

"The general hospital stated that they didn't have anything to do with such conditions and that the report should be made to the sanitary division.

"At the sanitary division the interested observer was assured that the proper place to go in such a predicament was to the street cleaning department. That department explained that the street cleaning gang was working elsewhere on Monday but that the matter would be attended to.

"This actual experience illustrates a weakness in our system of government. Citizens are discouraged in their attempts at co-operation for the city's good. The tortuous process of getting things done wears away good inclinations. One telephone call to a good city manager would have been sufficient."

Customer Ownership Said to be Accomplishing Its Purpose.—F. S. Burroughs of Harris Forbes and Company, writing in the *American Bankers' Association Journal*, has this to say about customer ownership:

"During the past few years the number of investors in public utility securities has been greatly augmented by the customer ownership campaigns that have been conducted by public utility companies through the country. A start in this direction was made about ten years ago, but owing to conditions prevailing during the war it did not assume any important proportions until after the Armistice. Since that time it has grown very rapidly. The Customer Ownership Committee of the National Electric Light Association reports that the number of shares of stock sold by 185 of the leading electric light and power companies of the country has increased from 42,388 shares in 1918 to 1,806,300 shares in 1923, and that customer ownership campaigns have resulted during the six years in the obtaining of over 632,000 new stockholders, of which amount over 279,000, or nearly half, were obtained in 1923.

"The importance of this movement can scarcely be over-emphasized, as not only are large sums of junior or equity money provided from the sales of stock to customers, but the fact that large numbers of a company's customers are interested in the ownership of the company has proved a very important factor in the improvement of public relations. By taking customers into their confidence and encouraging them to become partners in the business, the utilities have very largely killed agitation for government ownership, and when it has been necessary for them to ask increased rates for their services, they have found an entirely different attitude on the part of the public and of the commissions than would have been the case had the ownership been concentrated in the hands of a small group."

Municipal Wash-Houses Successful in England.—The *London Municipal Journal* gives the substance of a report of the Birmingham Baths Committee upon the subject of public wash houses to which housewives can bring the week's accumulation of dirty clothes and wash them with the facilities provided by the city. The report calls attention to the abnormal proportion of the population now compelled to live in apartments where the means for washing and drying clothes

are absent. Although considerable prejudice to wash-houses existed at first, it has disappeared in the face of the practical advantages in saving time, labor and expense.

At Manchester two wash-houses of more modern type were inspected by the committee. It was evident there was a great demand among the poorer people for the use of wash-houses, and although open at 6 A. M. on certain days of the week including Saturdays, queues wait for the opening in winter and summer. The opinion of both the authorities and the users in the places visited was that the facilities provided were of great utility and benefit. Even were it possible for the women to do the washing at home, public wash-houses are not only more economical but effect a great saving of time, apart from the additional comfort afforded.

A wash-house is usually described by the number of washing stalls arranged in it, which signifies the maximum number of persons who could use the building at the same time. A 60-stall wash-house consisting of a well ventilated building having administration offices, waiting room, 60 washing compartments (each having a steam heated boiler, washing and rinsing tubs), 60 drying horses or racks which slide in and out of a chamber through which heated air is blown to dry the clothes, 6 hydro-extractors, together with all the necessary boiler plant, shafting, fan, steam, hot and cold water services, etc., is estimated to cost, building and equipment complete, exclusive of site, £12,000.

The charges made for use of such a building are, at Manchester, 3d. per hour for the first four hours, 4d. per hour over four hours. No washer is allowed more than six hours use. At Liverpool the charges are, first hour 1½d., second hour 2d., third hour 3d., fourth and additional hours 4d. The maintenance of these establishments in various parts of the country, imposes a charge on rates of from 10s. to £2 for every £1 taken in receipts.

Baltimore Charter Amendments.—The present mayor of Baltimore, Howard W. Jackson, appointed a Committee on Economy and Efficiency soon after assuming office in May, 1923. This committee, composed of men representing some of the larger financial and business corporations of the city, has been making a very thorough study and survey of all of the city departments. They have used a large number of the experts from the

corporations in making the survey, particularly accountants. As a result the committee has recommended the consolidation of the engineering departments into a department of public works, with a chief engineer at the head. The city, however, does not have the power to carry these recommendations into effect by ordinance but an amendment to the charter, voted upon November 4, and carried by a vote of 50,000 to 29,000 confers general power upon the mayor and city council to reorganize the municipal organization. The amendment, however, limits the exercise of this power to a period of two years, which will be during the life of the present council. Some fear has been expressed that this gives too much power to the council and the mayor, therefore, announced that he would appoint a charter commission to consider the recommendations which had been made by the Committee on Economy and Efficiency before the passage of any ordinance or ordinances to provide for the consolidation, abolition, or reorganization of any of the existing city departments. This commission is also expected to observe the workings of any consolidation which may be made by ordinance during the next two years and submit an entirely new charter or amendments to the existing charter at the November election, 1926. The commission has already been appointed so that the people will know the membership of the body which will pass upon these questions.

The Committee on Economy and Efficiency are still at work and will have other recommendations to make as to other departments during the coming year. Several recommendations made by the committee have already been put into effect by executive order or by ordinance, among these being the establishment of a central payroll bureau for the payment of all salaries and wages for the city, and the creation by ordinance of a bureau of receipts, which will handle all payments made to the city for taxes, water rents, etc.

HORACE E. FLACK.



Some Figures on Non-Voting in one High-Grade District in Seattle.—In a neighborhood self-survey, made during January, 1924, by the women of the University district of Seattle, one incidental question which appeared on the schedule was: Did you vote at the last municipal election? If not, why not?

Out of a total of 1,292 replies to this question,

188 from men and 1,104 from women (only one member of the household, the informant, who was usually the housewife, gave information on this point), 746 were in the affirmative and 546 definitely stated "No." Sixty-eight per cent of the male informants and 56 per cent of the women said they voted at the preceding election.

The territorial distribution of the voters is of some interest. The district surveyed which includes the University of Washington, falls naturally into two distinct economic areas. The section east of University Way is of a considerably higher economic level than the area lying immediately west of this local business thoroughfare. In the first section reside the university deans, heads of departments, and other professional and business men; while in the second area university instructors, and other low salaried but thrifty home owners dwell. In the better economic section, which includes about half the householders canvassed, 66 per cent voted; while in the lower economic section, not including the floating houseboat population, only 48 per cent voted. The lower percentage of voting in this second section is due to the lower percentage of women who voted,—43 per cent as compared with 64 per cent for the higher economic section.

Four hundred and seventeen of the 546 non-voters stated their reasons for not voting. These are summarized as follows:

Failure to register.....	32
Out of town the day of election.....	86
Not resident of city long enough to vote.....	71
Lack of interest in elections.....	60
Ill day of election.....	43
Non-citizens.....	29
Disgusted with candidates and politics.....	16
No knowledge of either candidates or issues.....	10
Unclassified (such as slipped my mind, no excuse, etc.).....	10
Total.....	417

The results seem to lend support to two common observations: First, the increasing mobility of modern life, indicated not merely by change of residence but by travel and variety of interest as well, tends more and more toward political disfranchisement; second, the increasing complexity of municipal problems together with the growing anonymity of personal relations make it impossible for even the intelligent voter to become sufficiently well informed to maintain interest in civic affairs.

It should be noted that the householders covered by this survey represent the most stable ele-

ment in what is probably the most stable district of the city. Over 75 per cent are home owners and 85 per cent have been residents of the city for three years or more.

R. D. McKENZIE.

University of Washington.



City Government Acquits Itself Well in Lorain Disaster.—The Lorain, Ohio, tornado occurred Saturday evening, June 28, when most sources of supplies were closed for the day and many persons ordinarily available for relief work were absent from their homes. The storm wrecked practically all buildings in a quarter-mile belt across the city and destroyed the only bridge connecting the districts east and west of the river. It tore down all wires, blocked many streets, and obstructed highways east and west to the city.

As soon as news of the disaster was received the Red Cross chapters of nearby cities, particularly that of Cleveland, joined the Lorain chapter in organizing rescue work. Surgeons, nurses and relief workers were summoned both by radio and telephone to central points whence they were sent by automobile to Lorain. The state authorities furnished large supplies of tents, cots and blankets from Camp Perry nearby, together with men to handle and erect them. Baking companies were requisitioned for bread, and this with other cooked food was being served in Lorain early Sunday morning. Medical and other supplies were purchased and forwarded promptly.

Six complete canteen services, six first aid stations and six home service stations were established within eighteen hours and relief work proceeded rapidly.

The roads leading into Lorain were so congested with storm refuse and curiosity seekers that truck transportation of supplies was seriously hindered but by co-operation of mayors and police chiefs in surrounding cities certain roads therefore were closed temporarily to all other traffic.

A large passenger steamer, at anchor in Cleveland, was sent at once to Lorain and her searchlights, playing upon the otherwise unlighted city, helped both to further the rescue work and to improve the morale of the citizens. Many hospital cases were transferred from first aid stations to the steamer on Sunday and taken on the following day to Cleveland Hospitals for treatment.

Order in the affected district was maintained by the Lorain police, liberally reinforced by those

from Cleveland until the arrival of national guardsmen. The first contingents of these arrived early Sunday morning and with the Cleveland police assisted very greatly in clearing the streets, exploring the ruins for those injured or imprisoned, and in handling the supplies and equipment brought in by trucks.

Water service fortunately was not interrupted; no fires occurred, due to prompt action in cutting off gas and electricity at the plants; and no serious sanitary difficulties developed.

The mayor and other public officials of Lorain worked heroically to restore order, and their thorough co-operation with outside agencies accomplished results otherwise impossible. Practically all relief measures were accomplished by team work between the city government and the Red Cross, which is the accredited national agent for management of relief in such emergencies.

MUNICIPAL RESEARCH BUREAU OF CLEVELAND.



The New York City Budget for 1925.—The budget adopted by the New York City Board of Estimate and Apportionment for 1925 calls for appropriations aggregating \$398,954,228, an increase of \$23,486,328 or 6.26 per cent, over that for 1924. However, allowance must be made for a decrease of \$4,057,435 in the direct state tax, and \$1,500,000 for tax deficiencies, that is, for taxes levied prior to 1923 deemed uncollectable and not otherwise provided for. The actual increase in appropriations for maintenance expenses is thus \$29,048,607 or 8.28 per cent as compared with 1924. There is also an estimated increase of \$1,066,679 in the amount available for the department of education from state funds.

Of the above increase, \$12,228,905, or over 42 per cent, is due to the debt service. Extensive borrowing for schools and other purposes, following legislation authorizing further departures from the pay-as-you-go policy, is reflected in a net increase of \$9,338,667 for interest and redemption of the funded debt. Redemption of one year tax notes, issued to finance public improvements on the pay-as-you-go basis, will require \$3,300,000 more than in 1924, and that of special revenue bonds, \$1,000,000 more. The latter increase is largely accounted for by the temporary borrowing resorted to in 1924 to meet the payment of the increased salaries to firemen and policemen provided by popular referendum in the 1923 elections. It is offset by a saving of

\$1,000,000 in interest on the temporary debt which is anticipated in 1925 because of low money rates.

Exclusive of the debt service and tax deficiencies, appropriations for city and county expenditures amount to \$276,234,968, an increase of \$16,819,703, or about 6.5 per cent over 1924. Of this amount, over \$12,000,000 represents increases in the pay roll. About \$1,500,000 is allowed for a 10 per cent increase in the salaries of clerical employees earning from \$1,200 to \$2,400. For increases in wages under the "prevailing wage" provision \$1,000,000 has been appropriated, as compared with \$500,000 in 1924. Mandatory salary increases for the uniformed forces total about \$2,500,000. More than \$1,500,000 is accounted for by additions to the police force, chiefly for traffic regulation and the policing of outlying districts. The personnel of the street cleaning force has been greatly increased.

Appropriations other than for personal service show an increase over this year of about \$4,500,000. Of this \$1,000,000 is for mothers' pensions, and about \$750,000 for the Teachers' Retirement System and the city employees' Retirement System. The most important other increases are for new equipment in the street cleaning department, for the several boroughs, and for the police department, including repairs and replacements to police buildings.

The largest departmental increases are as follows: Police, \$4,740,000; street cleaning, \$2,397,000; fire, \$1,184,000; borough presidents, \$2,090,000 (of which nearly half is due to the phenomenal growth of Queens). The appropriation for the department of education is \$1,730,000 larger than in 1924. Including state school money, the total budget of this department has been increased \$2,797,000, due entirely to salaries of the additional teachers required by the growing enrollment.

The budget of 1925, like every other of recent years, is a "record" budget. Considering only city and county appropriations, and excluding the tax deficiency appropriation, it represents an increase of over \$197,000,000, or more than 108 per cent, as compared with the budget of 1913. The per capita appropriations rose from \$36 to \$62, or somewhat over 72 per cent. Including the money provided for education by the state since 1920, the increase is \$218,000,000 (119 per cent), or to \$66 per capita (an increase of 83 per cent).

The debt service is responsible for about

\$49,000,000, an increase of 88 per cent over 1913. Appropriations for other purposes increased nearly \$149,000,000, or over 116 per cent. The largest increases have been in the following departments: Education, \$42,518,000 or 121 per cent (\$63,404,000 or 180 per cent if state moneys are included); police, \$21,191,000, or 127 per cent; street cleaning, \$12,524,000, or 162 per cent; borough presidents, \$11,242,000, or 130 per cent; fire, \$10,140,000, or 113 per cent. Of the city services started since 1913, the board of child welfare is responsible for an addition of \$5,158,000 to the budget, and the various pension systems for an aggregate addition of \$8,330,000.

T. DAVID ZUKERMAN.

✦

Recent Developments in Chicago Local Transportation.—Chicago citizens first gave expression to their desire for municipal ownership of their street railways in a referendum vote (more than 83 per cent for and less than 17 per cent against) on April 1, 1902. In 1905 they elected a mayor pledged to carry it out, but the traction exploiters were able to defeat it and secure a new franchise for themselves. Late in 1922, the friends of municipal ownership and other civic-spirited citizens realized that, during the next mayor's term of four years, the traction question would again be up for another decision. On account of his opposition as alderman to the 1907 ordinance, although it was adopted later by referendum, Judge William E. Dever was considered the most trustworthy of any of the available candidates to look out for the city's interest in the settlement of traction affairs.

In July, 1923, shortly after Mr. Dever took office as mayor, he began negotiations with the transportation interests, both surface and elevated lines, with a view of determining on what basis the properties might be acquired by the city. As parties to these negotiations, representatives from a number of banking institutions which have been large handlers of local transportation securities were invited to take part. The public was not invited to participate in the discussions. After about fifteen months of conferences, the negotiations reached an impasse, the main obstacle to an agreement being the purchase price demanded by the companies for the properties. Following his failure to accomplish anything through negotiation with the companies and the banks' representatives, the

mayor turned the matter over to the city council with the suggestion that the council try their hand and if they met with failure in reaching a satisfactory settlement, the city undertake the construction of a system of municipally owned subways and elevated lines to cost from \$70,000,000 to \$80,000,000.

PURCHASE PRICE TOO HIGH

The purchase price asked for the surface lines is about \$162,500,000. The actual money that was put into the new property that is now used and useful for street railway purposes probably amounted to much less than \$100,000,000. The greater portion of the property has been in service for an average of fifteen years. This means that very heavy depreciation has already taken place and that within the next five or ten years, a vast amount of major renewals will have to be undertaken. This simply means that if the city purchased at the figure contemplated by the companies, it would be paying about \$56,000,000 for property or claims not now in existence. Also, it would be paying in addition more than the new value for property that is from 60 per cent to 80 per cent worn out and due to be discarded and replaced within the next few years.

The elevated lines demand about \$90,000,000 for their property. It probably cost less than \$50,000,000 to construct nearly thirty years ago. It may be safely assumed that the greater portion of this property has suffered depreciation through time, wear and tear of not less than 50 per cent. The \$90,000,000 claimed by the company was the value placed on the property by the Illinois Public Service Commission several years ago at a rate hearing in which the companies demanded an increase in fares. The peak of war prices was probably used as the base in computing "values."

CITY SHORT OF CASH

Instead of being able to undertake condemnation proceedings before a competent tribunal to acquire these properties at somewhere near their true depreciated value, the city of Chicago is under the serious handicap of not being able to raise the necessary cash to pay for them upon completion of court proceedings. It has already issued bonds for corporate purposes to the extent allowed by the state constitution, which is 5 per cent of the taxable value within its corporate limits. It has not the power to issue bonds for revenue producing enterprises as a lien against

the general credit of the municipality beyond the 5 per cent limitation mentioned. It has the right to issue the so-called Mueller certificates in which the utility property and the earnings of the enterprise are pledged for security. These are, however, useless as a part of condemnation proceedings to acquire public service utility property.

A part of the mayor's proposal, in case the city is compelled to undertake the construction of competitive transportation lines, is to raise part of the funds by special assessment against the property benefited. While New York possesses the right, it has never exercised it, with the result that the car riders have to pay for these enormous fixed charges while the property owners reap great profits through enhanced values resulting from costly transportation facilities. While the fare in New York has remained at five cents, the overcrowding and congestion in trains and stations are intolerably indecent.

The mayor has made two proposals in his message which can hardly be said to meet the approval of municipal ownership advocates. First, the proposal to submit a plan of settlement or procedure, for referendum vote the latter part of next February. After having spent over a year in bargaining with the companies without definite results, it seems hardly fair now to turn the matter over to the city council and voters with the expectation that they shall solve the problem and reach a decision in less than four months. The second proposal is to use the traction fund or part of it to build rapid transit subways and elevated lines. This fund has been made possible almost wholly by the sacrifices of the surface car riders as a result of bad service. Certainly there is no justice in taxing one part of the community for the sole benefit of another which itself has not contributed to the benefits it is to receive.

OTHER PROPOSALS

Shortly before the mayor sent his message to the council, Samuel Insull, representing the rapid transit or elevated lines of Chicago, made a proposal for building some extensions to the elevated lines and down town subways, if given certain additional franchise rights. The mayor expressed doubt of the good faith or financial ability of the elevated lines to carry out promises or contracts, or finance any adequate improvements. Apparently, so far as the mayor is concerned, Mr. Insull's proposals will be ignored.

On October 20, Henry A. Blair, president o

the Chicago surface lines, came forward with a proposal that a unification be effected between the elevated and surface lines of the city; that the city undertake the construction of subways in the down town district for both elevated and surface lines at its own expense; that the management of the proposed unified service-at-cost system be left in the hands of a board of trustees, the majority to be appointed by the company and the balance by the city; that an amortization or purchase fund be created whereby the purchase price to the company would be gradually liquidated and as the amount of equity owned by the city increases through this means, the city's representation on the board would be proportionately increased. It was estimated that at the end of about 25 years, the city would have obtained a majority control of the board. The proposal of Mr. Blair calls for an outlay during the next six years of about \$106,000,000 for subways, elevated and surface line extensions and equipment. As the mayor has expressed himself against any franchise extensions or new grants, this proposal will probably not find an advocate in him. In fact, the plan could have no appeal to any honest advocate of municipal ownership.

Shortly following Mr. Blair's suggested

scheme, Leonard A. Busby, president of the Chicago City Railways, a part of the Chicago surface lines, presented a proposal that if the city built municipal rapid transit lines, his company would be ready to enter into an agreement for an exchange of transfers between the two systems at suitable intersection points.

CHARLES K. MOHLER.



Cincinnati Adopts City Manager Plan.—By the decisive vote of 88,000 to 40,000 the people of Cincinnati adopted on November 4 an amendment to the city charter providing for a city manager and a council of nine elected from the city at large by the Hare system of proportional representation. The amendment goes into effect January 1, 1926. The vote was a decisive defeat for the Republican machine which sought to defeat the amendment by proposing two alternatives. At this same election the people further evinced distrust of the present city government by refusing to authorize an increased tax rate which was badly needed for the operation of the municipal services during the coming year. For full accounts of the Cincinnati revolution see the NATIONAL MUNICIPAL REVIEW for October and November.

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